GOVERNMENT OF MADRAS

DETAILED BUDGET ESTIMATES

OF

REVENUE

FOR THE YEAR

1937-1938

FINAL EDITION

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS

1937

DETAILED BUDGET ESTIMATES OF REVENUE FOR 1937-1938

TABLE OF CONTENTS

HEAD OF ACCOUNT		PAGE
	A. Principal Heads of Revenue.	
IV.	Taxes on Income other than Corporation Tax	1
V.	Salt	1
VII.	Land Revenue	1–2
VIII.	Provincial Excise	3–7
IX.	Stamps	8–9
X.	Forest	10–11
XI.	Registration	12
XII.	Receipts under Motor Vehicles Taxation Acts	13
XIII.	Other Taxes and Duties	14
	C. Irrigation, Navigation, Embankment and Drainage Works.	
XVII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	15–20
XVIII.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	21–23
	D. Debt Services.	
XX.	Interest	24–26
	F. Civil Administration.	
XXI.	Administration of Justice	26–27
XXII.	Jails and Convict Settlements	28
XXIII.	Police	29
XXVI.	Education	30–31
XXVII.	Medical	31
XXVIII.	Public Health	32–33
XXIX.	Agriculture	33–34
XXX.	Veterinary	34–35
XXXI.	Co-operative Credit	35
XXXII.	Industries	36–37
XXXVI.	Miscellaneous Departments	38–39
	H. Civil Works and Miscellaneous Public Improvements.	
XXXIX.	Civil Works	39
XL.	Receipts from Electric Schemes	40
	J. Miscellaneous.	
XLIII.	Transfers from Famine Relief Fund	41
XLIV.	Receipts in aid of Superannuation	41
XLV.	Stationery and Printing	42
XLVI.	Miscellaneous	43
	Appendices.	
A.	Famine Relief Fund	44–45
B.	Abstract Statement showing the Demand, Collection and Balance of Ordinary Land Revenue	46
C.	Detailed Statements showing the Demand, Collection and Balance of Ordinary Land Revenue	47–55
Index		57–60

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
IV. a.	Share of net Proceeds Assigned to Provinces ..	..	..	..	..
	GRAND TOTAL ..	..	..	..	..

V.—SALT.

Summary by Minor heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
V. a.	Share of net Proceeds Assigned to Provinces ..	.	..	..	..
	GRAND TOTAL ..	..	..	..	..

VII.—LAND REVENUE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
VII. a.	Ordinary Revenue ..	† 7,44,43,124	† 7,42,87,500	† 7,15,97,730	7,36,34,000
b.	Sale-proceeds of waste lands and redemption of land-tax	1,83,430	1,64,500	2,17,817	1,80,000
c.	Recoveries on account of Survey and Settlement charges	1,54,654	1,54,900	1,28,030	1,35,000
d.	Rents of Fisheries ..	(a) ..	47,000	1,25,502	92,000
e.	Recoveries of overpayments	2,615	2,000	2,448	3,000
f.	Collection of payments for services rendered ..	1,443	2,000	2,356	3,000
g.	Miscellaneous	(b) 5,69,503	8,06,200	5,72,658	5,25,200
h.	*Deduct*—Portion of Land Revenue due to Irrigation (Credited to the Revenue Heads XVII and XVIII)	— 2,57,02,000	— 2,72,66,000	— 2,53,12,000‡	— 2,56,78,000
	TOTAL ..	4,96,52,769	4,81,98,100	4,73,34,541	4,88,94,200
j.	*Deduct*—Refunds	— 1,88,403	— 1,54,000	— 1,78,443	— 1,80,000
	GRAND TOTAL ..	4,94,64,366	4,80,44,100	4,71,56,098	4,87,14,200

† Exclude beriz deductions, i.e., deductions made from village collections on account of allowances in favour of inamdars and religious institutions, for purposes of comparison with the Budget Estimate for 1937–1938. With effect from this year these allowances are treated as expenditure and shown under '7. d. Land Revenue—Assignments and compensations—B. Compensations in lieu of beriz deductions.'

(a) is included in (b).

‡ Represents the Revised Estimate for 1936–1937 as preliminary accounts are not available.

VII. a.—LAND REVENUE—Ordinary Revenue.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Peshkash	48,58,261	49,48,000	48,08,600	48,55,000
Shrotriyam jodi	7,55,742	7,26,000	7,45,536	7,33,000
Cesses in permanently-settled estates and shrotriyams	30,65,115	30,85,000	28,75,606	27,73,000
Ryotwari and Miscellaneous	† 7,74,29,749	† 7,70,96,500	† 7,47,63,485	7,66,34,000
Total ..	8,61,08,867	8,58,55,500	8,31,93,227	8,49,95,000
Deduct—Payments to Local Boards of land and other cesses collected on their behalf	— 1,16,65,743	— 1,15,68,000	— 1,15,95,497	— 1,13,61,000
GRAND TOTAL—VII. a.—ORDINARY REVENUE ..	7,44,43,124	7,42,87,500	7,15,97,730	7,36,34,000

VII. g.—LAND REVENUE—Miscellaneous.

Rents of buildings	1,355	1,200	1,329	1,200
Other items	5,68,148	8,05,000	5,71,329	5,24,000
GRAND TOTAL—VII. g.—MISCELLANEOUS ..	5,69,503	8,06,200	5,72,658	5,25,200

VII. j.—LAND REVENUE—Refunds.

Cesses in permanently-settled estates and shrotriyams	— 18,245	— 3,000	— 13,125	— 5,000
Cesses in other than permanently-settled estates and shrotriyams	— 2	— 1,000	— 821	— 1,000
Other items	— 1,70,156	— 1,50,000	— 1,64,497	— 1,74,000
GRAND TOTAL—VII. j.—REFUNDS	— 1,88,403	— 1,54,000	— 1,78,443	— 1,80,000

† Excludes beriz deductions for purposes of comparison with the Budget Estimate for 1937–1938—see foot-note on the previous page.

VIII.—PROVINCIAL EXCISE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
VIII. a.	COUNTRY SPIRITS ..	1,19,17,717	1,13,88,200	1,18,39,892	1,19,91,700
b.	COUNTRY FERMENTED LIQUOR	2,21,55,817	2,18,42,000	2,15,36,677	2,05,30,000
c.	MALT LIQUORS	3,15,060	3,28,500	3,76,758	3,70,400
d.	WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	7,77,276	7,52,200	8,77,149	8,90,000
e.	RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES ..	3,088	2,600	14,065	14,800
f.	OPIUM	32,57,472	27,76,600	26,60,174	27,27,400
g.	DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.	1,36,565	95,000	1,65,961	1,28,000
h.	HEMP AND OTHER DRUGS ..	18,97,195	18,13,800	17,35,541	17,34,100
j.	RECEIPTS FROM DISTILLERIES	2,350	2,300	2,412	2,300
k.	FINES, CONFISCATIONS AND MISCELLANEOUS ..	4,44,935	4,43,500	3,77,166	3,75,200
l.	RECOVERIES OF OVERPAYMENTS	1,863	1,500	1,604	1,700
m.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	14,169	28,400	19,858	20,900
	TOTAL ..	4,09,23,507	3,94,74,600	3,96,07,257	3,87,86,500
n.	*Deduct*—REFUNDS ..	— 97,977	— 62,000	— 66,977	— 80,600
	GRAND TOTAL ..	4,08,25,530	3,94,12,600	3,95,40,280	3,87,05,900

VIII. a.—PROVINCIAL EXCISE—Country Spirits.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Duty on distillery spirits	69,19,057	65,50,000	70,67,116	70,68,000
Licence fees for the sale of distillery spirits ..	48,33,557	48,15,000	47,35,033	48,43,000
Licence fees for warehouses and depots ..	240	200	5,149	6,700
Fees for arrack supply contract licences ..	..	..	..	25,000
Revenue from the Partially Excluded areas under the Outstill and Central Distillery Systems—Rentals	1,31,802	17,000	18,793	34,000
Revenue from the Partially Excluded areas under the Outstill and Central Distillery Systems—Duty .	33,061	6,000	13,801	15,000
GRAND TOTAL—VIII. a.—COUNTRY SPIRITS ..	1,19,17,717	1,13,88,200	1,18,39,892	1,19,91,700

VIII. b.—PROVINCIAL EXCISE—Country Fermented Liquor.

Tree-tax	96,52,734	98,00,000	95,10,595	93,00,000
Licence fees	1,25,03,083	1,20,42,000	1,20,26,082	1,12,30,000
GRAND TOTAL—VIII. b.—COUNTRY FERMENTED LIQUOR ..	2,21,55,817	2,18,42,000	2,15,36,677	2,05,30,000

VIII. c.—PROVINCIAL EXCISE—Malt Liquors.

Duty on beer manufactured in India	1,30,051	1,43,000	1,39,165	1,20,000
Licence fees for the sale of beer	1,85,009	1,85,500	1,95,098	1,94,900
Gallonage fees	..	..	42,495	55,500
GRAND TOTAL—VIII. c.—MALT LIQUORS ..	3,15,060	3,28,500	3,76,758	3,70,400

VIII. d.—PROVINCIAL EXCISE—Wines and Spirits (Foreign Liquors other than Beer, Medicated Wines and Commercial Spirits).

Sub and detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
i. Duty.	RS.	RS.	RS.	RS.
Duty on wines and spirits manufactured in India . .	4,58,310	4,00,000	4,35,018	4,36,500
Total—i. Duty . .	4,58,310	4,00,000	4,35,018	4,36,500
ii. Licence Fees.				
Foreign Liquor Taverns	1,89,613	1,88,600	1,95,434	1,62,000
Fixed Fee Licences	1,29,353	1,63,600	1,35,188	1,38,000
Total—ii. Licence Fees . .	3,18,966	3,52,200	3,30,622	3,00,000
iii. Gallonage Fees.	. .	. .	1,11,509	1,53,500
GRAND TOTAL—VIII. d.—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	7,77,276	7,52,200	8,77,149	8,90,000

VIII. e.—PROVINCIAL EXCISE—Receipts from Commercial Spirits including Denatured Spirits and Medicated Wines.

Sub and detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
i. Licence Fees.				
Medicated Wines	2,462	2,100	2,983	2,300
Commercial Spirits	626	500	1,447	500
Total—i. Licence Fees . .	3,088	2,600	4,430	2,800
ii. Gallonage Fees.	. .	. .	9,635	12,000
GRAND TOTAL—VIII. e.—RECEIPTS FROM COMMERCIAL SPIRITS AND MEDICATED WINES	3,088	2,600	14,065	14,800

VIII. f.—PROVINCIAL EXCISE—Opium.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Cost price	6,25,661	5,38,000	5,49,125	5,37,500
Duty	17,02,660	14,13,000	13,32,960	14,38,700
Licence fees for the sale of opium	9,29,151	8,25,600	7,78,089	7,50,000
Licence fees for the sale of manufactured drugs ..	..	..	..	1,200
GRAND TOTAL—VIII. f.—OPIUM.	32,57,472	27,76,600	26,60,174	27,27,400

VIII. g.—PROVINCIAL EXCISE—Duties on Medicinal and Toilet Preparations containing Alcohol, Opium, Etc.

Spirits used in the manufacture of medicines and rectified spirits and absoluted alcohol used for medical purposes	1,26,782	93,000	1,55,510	1,19,000
Spirits for other commercial, scientific and industrial purposes	9,783	2,000	10,451	9,000
GRAND TOTAL—VIII. g.—DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.	1,36,565	95,000	1,65,961	1,28,000

VIII. h.—PROVINCIAL EXCISE—Hemp and other Drugs.

i. Duty.				
Ganja	10,13,525	9,84,000	9,74,528	9,44,000
Bhang	33,934	32,500	31,723	29,800
Total—i. Duty ..	10,47,459	10,16,500	10,06,251	9,73,800
ii. Licence Fees.				
Shops for the retail sale of ganja and bhang ..	8,49,511	7,97,000	7,27,972	7,60,000
Licence fees for the sale of medicinal preparations of hemp drugs (druggists' permits)	225	300	1,318	300
Total—ii. Licence Fees ..	8,49,736	7,97,300	7,29,290	7,60,300
GRAND TOTAL—VIII. h.—HEMP AND OTHER DRUGS ..	18,97,195	18,13,800	17,35,541	17,34,100

VIII. j.—PROVINCIAL EXCISE—Receipts from Distilleries.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Licence fees for private distilleries—Ordinary areas	800	900	897	900
Licence fees for private distilleries—Partially Excluded areas	50	100	..	100
Licence fee for Government distillery	300	100	315	100
Rent of Government distillery plant, etc. ..	1,200	1,200	1,200	1,200
GRAND TOTAL—VIII. j.—DISTILLERIES ..	2,350	2,300	2,412	2,300

VIII. k.—PROVINCIAL EXCISE—Fines, Confiscations and Miscellaneous.

Sub and detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
i. Abkari.	RS.	RS.	RS.	RS.
Penalties and forfeitures	3,58,568	3,55,000	3,27,495	3,25,000
Other items	60,204	66,800	26,394	24,000
Rents of buildings	16,458	13,500	15,918	16,000
Sale-proceeds of dram measures and bung-rods ..	3,063	2,400	2,424	2,700
Total—i. Abkari ..	4,38,293	4,37,700	3,72,231	3,67,700
ii. Opium.				
Penalties and forfeitures	5,865	5,600	4,624	7,000
Other items	777	200	311	500
Total—ii. Opium ..	6,642	5,800	4,935	7,500
GRAND TOTAL—VIII. k.—FINES, CONFISCATIONS AND MISCELLANEOUS	4,44,935	4,43,500	3,77,166	3,75,200

VIII. m.—PROVINCIAL EXCISE—Collection of Payments for services rendered.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts. 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
1. Contribution towards the leave salary of officers lent to foreign service	1,991	1,500	1,220	1,900
2. Collection of payments for services rendered—Other items	12,178	26,900	18,638	19,000
GRAND TOTAL-VIII. m.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	14,169	28,400	19,858	20,900

IX.—STAMPS.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
		A. NON-JUDICIAL.	RS.	RS.	RS.	RS.
IX. A.	IX. A. a.	Stamp duties on Bills of Exchange, Cheques and other Commercial documents	9,18,994	8,15,000	9,11,107	9,25,000
	b.	Sale of other Non-Judicial Stamps	71,21,912	69,80,000	68,59,854	69,50,000
	c.	Duty on impressing documents	80,205	69,500	60,886	60,000
	d.	Fines and Penalties ..	1,10,578	1,10,000	1,02,939	1,02,000
	e.	Miscellaneous ..	1,233	900	1,279	1,300
		Total ..	82,32,922	79,75,400	79,36,065	80,38,300
	f.	*Deduct*—Refunds ..	— 1,42,164	— 1,40,700	— 1,18,934	— 1,22,000
		TOTAL—A. NON-JUDICIAL ..	80,90,758	78,34,700	78,17,131	79,16,300
		B. JUDICIAL.				
IX. B.	IX. B. a.	Court fees realized in Stamps	1,20,07,540	1,16,40,000	1,10,18,470	1,09,50,000
	b.	Sale of Stamps (Stamped copy papers)	8,34,692	8,17,000	7,86,772	7,88,000
	c.	Fines and Penalties ..	294	200	1,525	300
	d.	Miscellaneous ..	648	500	1,654	700
		Total ..	1,28,43,174	1,24,57,700	1,18,08,421	1,17,39,000
	e.	*Deduct*—Refunds ..	— 1,15,783	— 99,600	— 1,13,618	— 1,22,500
		TOTAL—B. JUDICIAL ..	1,27,27,391	1,23,58,100	1,16,94,803	1,16,16,500
		GRAND TOTAL ..	2,08,18,149	2,01,92,800	1,95,11,934	1,95,32,800

IX. A. a.—STAMPS—Non-Judicial—Stamp duties on Bills of Exchange, Cheques and other Commercial documents.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Bills of Exchange and Hundis	1,42,684	1,40,000	1,51,898	1,60,000
Adhesive Revenue Stamps	7,76,310	6,75,000	7,59,209	7,65,000
GRAND TOTAL—IX. A. a.—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES, ETC.	9,18,994	8,15,000	9,11,107	9,25,000

IX. A. c.—STAMPS—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Receipts and other Stamps	4,030	7,000	8,013	7,000
Unstamped or insufficiently stamped documents ..	67,849	52,600	46,023	47,000
Other items	8,326	9,900	6,850	6,000
GRAND TOTAL—IX. A. c.—DUTY ON IMPRESSING DOCUMENTS	80,205	69,500	60,886	60,000

IX. A. f.—STAMPS—NON-JUDICIAL—REFUNDS.

Spoiled Stamps	— 1,26,405	— 1,27,800	— 1,10,108	— 1,10,000
Miscellaneous	— 15,759	— 12,900	— 8,826	— 12,000
GRAND TOTAL—IX. A. f.—REFUNDS	— 1,42,164	— 1,40,700	— 1,18,934	— 1,22,000

IX. B. e.—STAMPS—JUDICIAL—REFUNDS.

Process-service fees	— 3,678	— 2,000	— 3,857	— 3,500
Court-fee Stamps	— 46,336	— 38,600	— 54,806	— 55,000
Spoiled Stamps	— 63,724	— 58,000	— 53,753	— 63,000
Miscellaneous	— 2,045	— 1,000	— 1,202	— 1,000
GRAND TOTAL—IX. B. e.—REFUNDS	— 1,15,783	— 99,600	— 1,13,618	— 1,22,500

X.—FOREST.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
X. a.	TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY ..	16,43,605	16,66,100	20,32,493	19,21,200
b.	TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	23,08,466	21,15,700	22,66,084	22,62,800
c.	DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	8,597	7,200	10,444	9,800
d.	REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.	2,24,746	2,21,000	2,11,301	2,10,000
e.	MISCELLANEOUS	3,55,459	3,51,900	3,63,300	3,63,400
f.	RECEIPTS IN ENGLAND ..	119	..	..	..
	TOTAL ..	† 45,40,991	43,61,900	48,83,622	47,67,200
g.	*Deduct*—REFUNDS	— 44,208	— 35,100	— 47,758	— 34,000
	GRAND TOTAL ..	44,96,783	43,26,800	48,35,864	47,33,200

X. a.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Sandalwood	5,04,300	4,95,000	7,40,993	6,17,600
Other produce	11,39,305	11,71,100	12,91,500	13,03,600
GRAND TOTAL—X. a.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	16,43,605	16,66,100	20,32,493	19,21,200

† Includes gain by exchange of *minus* Re. 1.

X. b.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Forest Department	18,38,161	16,65,700	17,76,317	17,87,800
Revenue Department	4,70,305	4,50,000	4,89,767	4,75,000
GRAND TOTAL—X. b.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	23,08,466	21,15,700	22,66,084	22,62,800

X. d.—FOREST—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Forest Panchayats	1,90,818	1,90,000	1,74,786	1,75,000
Compounding fees in forest offences reported by Forest Panchayats	33,928	31,000	36,515	35,000
GRAND TOTAL—X. d.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT	2,24,746	2,21,000	2,11,301	2,10,000

X. e.—FOREST—MISCELLANEOUS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Fines and forfeitures	20,355	17,200	18,705	17,000
Forest College	37,165	43,100	48,006	51,300
Rents of buildings	50,632	49,600	49,015	49,500
Compounding fees in forest offences other than those reported by Forest Panchayats	3,448	4,000	3,746	3,300
Contribution towards the leave salary of officers lent to foreign service	524	..	265	500
Other sources	2,43,335	2,38,000	2,43,563	2,41,800
GRAND TOTAL—X. e.—MISCELLANEOUS ..	3,55,459	3,51,900	3,63,300	3,63,400

X. g.—FOREST—REFUNDS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Refunds by Forest Officers	— 23,346	— 15,100	— 25,981	— 14,000
Refunds by Revenue Officers	— 20,862	— 20,000	— 21,777	— 20,000
GRAND TOTAL—X. g.—REFUNDS	— 44,208	— 35,100	— 47,758	— 34,000

XI.—REGISTRATION.

Summary by Minor heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XI. a.	Fees for registering documents	21,46,461	21,30,000	20,70,695	20,85,000
b.	Fees for copies of registered documents ..	63,325	76,600	61,706	67,000
c.	Miscellaneous	9,11,042	9,22,700	9,41,243	9,44,900
	TOTAL ..	31,20,828	31,29,300	30,73,644	30,96,900
d.	*Deduct*—Refunds	— 5,808	— 4,700	— 5,062	— 5,900
	GRAND TOTAL ..	31,15,020	31,24,600	30,68,582	30,91,000

XI. c.—REGISTRATION—Miscellaneous.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Search fees	7,34,840	7,43,800	7,31,188	7,35,000
Fees for return of documents	78,555	77,400	68,082	69,000
Contribution towards leave salary of officers lent to foreign service	618	800	961	900
Other receipts	97,029	1,00,700	1,41,012	1,40,000
GRAND TOTAL—XI. c. MISCELLANEOUS ..	9,11,042	9,22,700	9,41,243	9,44,900

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XII. a.	RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACTS	36,50,808	35,47,000	44,18,935	44,50,000
b.	FEES AND OTHER RECEIPTS ..	4,53,143	4,49,500	4,67,868	4,56,000
	TOTAL ..	41,03,951	39,96,500	48,86,803	49,06,000
c.	*Deduct*—REFUNDS	— 36,092	— 38,100	— 35,987	— 34,500
	GRAND TOTAL ..	† 40,67,859	† 39,58,400	48,50,816	48,71,500

XII. b.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS—FEES AND OTHER RECEIPTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fees for the registration of motor vehicles and grant of licences to drivers—				
City	83,858	83,000	87,233	86,000
Mufassal	3,69,285	3,66,500	3,80,635	3,70,000
GRAND TOTAL—XII. b.—FEES AND OTHER RECEIPTS ..	4,53,143	4,49,500	4,67,868	4,56,000

XII. c.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS—REFUNDS.

Inspection of Motor Vehicles by Police	— 4,776	— 5,100	— 2,797	— 4,500
Madras Motor Vehicles Taxation Act, 1931 ..	— 31,316	— 33,000	— 33,190	— 30,000
GRAND TOTAL—XII. c.—REFUNDS ..	— 36,092	— 38,100	— 35,987	— 34,500

† Previously shown under the old Major head " XXVI.—Miscellaneous Departments."

XIII. OTHER TAXES AND DUTIES.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		A. TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING.	RS.	RS.	RS.	RS.
XIII. A.	XIII. A. a.	Betting Tax	82,667	75,000	82,130	1,60,000
		TOTAL—XIII. A. ..	† 82,667	† 75,000	82,130	1,60,000
		B. RECEIPTS FROM ELECTRICITY DUTIES.				
XIII. B.	XIII. B. a.	Fees under the Indian Electricity Rules, 1922, and fees for the Electrical Inspection of cinemas	34,491	33,300	37,340	33,000
	b.	Other Receipts ..	77,304	75,000	20,851	20,000
		Total ..	1,11,795	1,08,300	58,191	53,000
	c.	*Deduct*—Refunds ..	— 1,083	— 500	— 1,855	— 500
		TOTAL—XIII. B. ..	‡ 1,10,712	‡ 1,07,800	56,336	52,500
		GRAND TOTAL ..	1,93,379	1,82,800	1,38,466	2,12,500

XIII. A. a.—OTHER TAXES AND DUTIES—Betting Tax.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Totalisator	66,483	75,000 (Totalisator and Bookmakers)	66,770	1,30,000
Bookmakers	16,184		15,360	30,000
GRAND TOTAL—XIII. A. a.—BETTING TAX ..	82,667	75,000	82,130	1,60,000

XIII. B. b. OTHER TAXES AND DUTIES—Other Receipts.

Fees for the use of Government water for generation of electricity	77,304	75,000	§ 20,851	20,000
GRAND TOTAL—XIII B. b.—OTHER RECEIPTS ..	77,304	75,000	20,851	20,000

† Previously shown under the old major head " IX. A. Scheduled Taxes."
‡ Previously shown under the old major head " XXVI. Miscellaneous Departments."
§ Includes Rs. 20,000 being anticipated adjustment in the March 1937 Final accounts on account of royalty payable by the Mysore Darbar for use of the Cauvery water for generation of electricity.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
XVII. A. (1).		IRRIGATION WORKS.	RS	RS.	RS.	RS.
	XVII. A. (1).	PRODUCTIVE WORKS.				
		GROSS RECEIPTS.				
	a.	DIRECT RECEIPTS ..	1,56,87,286	1,75,28,700	1,56,63,116	1,58,54,900
	b.	*Deduct*—REFUNDS ..	— 4,188	— 4,500	— 3,465	— 4,500
		TOTAL—A. (1).—GROSS RECEIPTS	1,56,83,098	1,75,24,200	1,56,59,651	1,58,50,400
	c.	*Deduct*—WORKING EXPENSES	— 43,35,038	— 37,15,900	— 35,27,628	— 38,06,300
		TOTAL—A. (1).—PRODUCTIVE WORKS—NET RECEIPTS	1,13,48,060	1,38,08,300	1,21,32,023	1,20,44,100
XVII. A. (2).	XVII. A. (2).	UNPRODUCTIVE WORKS.				
		GROSS RECEIPTS.				
	a.	DIRECT RECEIPTS ..	10,77,462	7,86,000	7,33,011	8,59,000
	b.	*Deduct*—REFUNDS—	— 380	— 300	— 43	— 100
		TOTAL—A. (2).—GROSS RECEIPTS	10,77,082	7,85,700	7,32,968	8,58,900
	c.	*Deduct*—WORKING EXPENSES	— 4,91,026	— 3,21,500	— 3,47,048	— 3,43,300
		TOTAL—A. (2).—UNPRODUCTIVE WORKS—NET RECEIPTS	5,86,056	4,64,200	3,85,920	5,15,600
		TOTAL—XVII. A.—IRRIGATION WORKS—NET RECEIPTS ..	1,19,34,116	1,42,72,500	1,25,17,943	1,25,59,700
XVII. B. (2).		NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
	XVII. B. (2).	UNPRODUCTIVE WORKS.				
		GROSS RECEIPTS.				
	a.	DIRECT RECEIPTS ..	81,354	1,10,300	1,10,737	1,12,300
	b.	*Deduct*—REFUNDS—	— 5	— 100	— 25	— 100
		TOTAL—B. (2).—GROSS RECEIPTS	81,349	1,10,200	1,10,712	1,12,200
	c.	*Deduct*—WORKING EXPENSES	— 1,86,982	— 2,29,800	— 2,45,672	— 2,85,700
		TOTAL—XVII. B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—NET PAYMENTS	— 1,05,633	— 1,19,600	— 1,34,960	— 1,73,500
		GRAND TOTAL—NET RECEIPTS. † ..	1,18,28,483	1,41,52,900	1,23,82,983	1,23,86,200

† Includes portion of Land Revenue due to Irrigation Works.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (1). Irrigation Works—Productive Works—Gross Receipts

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Water-supply of towns	4,097	5,100	9,173	4,600
Sales of water	10,647	9,500	6,517	10,100
Plantations	28,447	30,200	30,966	28,100
Other canal produce	78,948	74,000	85,406	80,200
Navigation	3,40,557	3,60,000	3,50,798	3,45,000
Rents	31,047	19,900	25,685	18,600
Fines	12	..	59	..
Recoveries of expenditure	12,766	7,000	19,875	5,000
Miscellaneous	20,765	18,000	28,637	14,300
Deduct—Refunds	— 4,188	— 4,500	— 3,465	— 4,500
Total—XVII. A. (1) ..	5,23,098	5,19,200	5,53,651	5,01,400
Add—Portion of Land Revenue due to Works (Deducted from the Revenue under VII. Land Revenue) ..	1,51,60,000	1,70,05,000	1,51,06,000 †	1,53,49,000
GRAND TOTAL—XVII. A. (1). IRRIGATION WORKS—PRODUCTIVE WORKS—GROSS RECEIPTS ..	1,56,83,098	1,75,24,200	1,56,59,651	1,58,50,400

† Represents the Revised Estimate for 1936–1937 as preliminary accounts are not available.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (1). Irrigation Works—Productive Works—Gross Receipts.

Details by Systems.

Systems. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
1. Chicacole Minor Rivers system	10	30	..	10
2. Godavari Delta system	2,41,971	2,77,100	2,57,348	2,68,835
3. Kistna Delta system	1,95,406	1,72,600	{ 2,02,013	} 1,72,125
4. Divi Pumping system	5,804	4,900	897 } 5,924	2,625
5. Pennar River Canals system	2,043	2,600	2,199	3,175
6. Arkenkota channel	268	230	236	260
7. Thadapalli channel	1,942	1,200	1,308	1,670
8. Kalingarayan channel	1,775	1,600	1,496	1,600
9. Chembrambakkam tank	105	180	116	90
10. Poiney Anicut system	241	250	169	200
11. Cheyyar Anicut system	1,162	1,300	1,033	1,140
12. Tirukkoyilur Anicut system	1,040	400	1,080	530
13. Shatiatope Anicut system	454	500	514	390
14. Toludur project	377	420	185	460
15. Mehmathur Anicut system	567	550	76	580
16. Vriddhachalam Anicut system	315	200	277	320
17. Lower Coleroon Anicut system	2,599	3,600	3,424	3,470
18. Cauvery Delta system	10,390	8,200	9,269	8,270
19. Nandiyar channel system	222	240	294	320
20. Periyar system	7,392	10,100	8,822	7,140
21. Srivaikuntam Anicut system	7,997	6,200	7,145	6,450
22. Marudur Anicut system	1,966	2,200	1,965	2,000
23. Kattalai Scheme	3,304	3,200	3,205	3,125
24. Polavaram Island Project	572	500	324	350
25. Cauvery-Mettur Project (Vadavar)	} 35,176	20,900	2,707	16,265
26. Do. (Grand Anicut Canal)				
Lump sum	..	..	41,625†	..
TOTAL—XVII. A. (1). IRRIGATION WORKS—PRODUCTIVE WORKS—GROSS RECEIPTS ..	5,23,098	5,19,200	5,53,651	5,01,400

† Details for this figure by systems are not available for the present.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (2). Irrigation Works—Unproductive Works—Gross Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Water-rates	4,000	4,000	4,000	4,000
Water-supply of towns	50,419	44,800	44,722	50,000
Sales of water	469	300	1,003	400
Plantations	1,449	1,000	1,140	1,000
Other canal produce	7,856	6,000	6,899	6,800
Navigation	122	100	72	100
Rents	2,842	2,800	2,680	2,200
Fines	290	..	.	..
Recoveries of expenditure	2,194	500	1,082	500
Miscellaneous	1,821	1,500	1,413	1,000
Deduct—Refunds	— 380	— 300	— 43	— 100
TOTAL—XVII. A. (2) ..	71,082	60,700	62,968	65,900
Add—Portion of Land Revenue due to works (Deducted from the revenue under VII. Land Revenue) ..	10,06,000	7,25,000	6,70,000†	7,93,000
GRAND TOTAL—XVII. A. (2). IRRIGATION WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS.	10,77,082	7,85,700	7,32,968	8,58,900

† Represents the Revised Estimate for 1936–1937 as preliminary accounts are not available.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (2). Irrigation Works—Unproductive Works—Gross Receipts.

Details by Systems.

Systems. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
1. Rushikulya system	3,528	..	..	..
2. Nagavalli river system	656	700	597	640
3. Muniyeru system	947	700	1,017	820
4. Mopad reservoir	137	120	38	130
5. Sagileru system	68	60	57	60
6. Kurnool-Cuddapah canal	9,171	7,700	6,240	7,450
7. Barur tank	1,320	1,250	1,872	1,820
8. Kanniyampalayam anicut	4,000	4,000	4,000	4,000
9. Madras Water-supply and Irrigation system	49,077	44,200	44,943	49,500
10. Vallur anicut system	146	200	270	180
11. Panjapatti reservoir	44	120	..	30
12. Bhavanasi tank	14	..	252	10
13. Palar anicut system	1,464	1,150	1,168	890
14. Pelandorai anicut system	461	450	688	310
15. Jangamaheswarapuram tank	..	..	5	..
16. Atmakur tank	..	..	3	10
17. Nagavaram anicut	48	50	..	50
18. Ponnalur Tank	1	..	..	..
Lump sum	..	..	1,818†	..
TOTAL—XVII. A. (2). IRRIGATION WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS	71,082	60,700	62,968	65,900

† Details for this figure by systems are not available for the present.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

B. (2). Navigation, Embankment and Drainage Works—Unproductive Works—Gross Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Navigation	79,098	1,08,000	1,06,566	1,10,000
Sales of Water	100	100	1,900	100
Plantations	559	300	64	200
Rents	555	500	576	600
Recoveries of expenditure	36	100	232	100
Miscellaneous	1,006	1,300	1,399	1,300
Deduct—Refunds	— 5	— 100	— 25	— 100
GRAND TOTAL—XVII. B. (2). NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS	81,349	1,10,200	1,10,712	1,12,200

B. (2). Navigation, Embankment and Drainage Works—Unproductive Works—Gross Receipts.

Details by Systems.

Systems. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
1. Ganjam-Gopalpur canal	8	..	..	..
2. Buckingham canal	80,092	1,09,400	87,014	1,11,300
3. Vedaranniyam canal	1,249	800	709	900
Lump sum	..	..	22,989†	..
GRAND TOTAL—XVII. B. (2). NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS..	81,349	1,10,200	1,10,712	1,12,200

† Details for this figure by systems are not available for the present.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
			RS.	RS.	RS.	RS.
XVIII A.		IRRIGATION WORKS.				
		PUBLIC WORKS DEPARTMENT.				
	XVIII. A. a.	DIRECT RECEIPTS ..	96,05,970	95,99,800	95,97,525	95,97,800
	b.	*Deduct*—REFUNDS ..	— 1,096	— 500	— 1,334	— 700
		TOTAL—PUBLIC WORKS DEPARTMENT ..	96,04,874	95,99,300	95,96,191	95,97,100
		MINOR IRRIGATION.				
	XVIII. A. a.	DIRECT RECEIPTS ..	49,387	46,300	50,580	51,700
	b.	*Deduct*—REFUNDS ..	— 1,320	— 2,000	— 2,740	— 1,800
		TOTAL—MINOR IRRIGATION ..	48,067	44,300	47,840	49,900
		TOTAL—A. IRRIGATION WORKS ..	96,52,941	96,43,600	96,44,031	96,47,000
XVIII B.		NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
	XVIII. B. a.	DIRECT RECEIPTS ..	85,263	63,900	79,359	79,500
	b.	*Deduct*—REFUNDS ..	— 367	— 600	— 701	— 800
		TOTAL—B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	84,896	63,300	78,658	78,700
		GRAND TOTAL * ..	97,37,837	97,06,900	97,22,689	97,25,700

* Includes portion of Land Revenue due to Irrigation works.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. Irrigation Works—Public Works Department.

a. Direct Receipts.

Summary by Minor heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Water-supply of Towns	183	200	170	200
Sales of water	5,627	5,500	5,403	5,500
Plantations	1,783	2,500	2,379	2,000
Other canal produce	6,726	6,800	7,979	6,500
Water power	* 36,485	37,000	36,476	37,000
Navigation	30	..	250	..
Rents (other than rents of furniture) ..	454	500	537	500
Recoveries of expenditure	2,662	300	4,401	2,000
Miscellaneous	16,020	11,000	† 3,930	8,100
Add—Portion of Land Revenue due to works (Deducted from the revenue under VII. Land Revenue)	95,36,000	95,36,000	‡ 95,36,000	95,36,000
GRAND TOTAL—XVIII. A. a. IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT—DIRECT RECEIPTS.	96,05,970	95,99,800	95,97,525	95,97,800

* Includes Rs. 8 relating to water-rate. † Includes Rs. 29 relating to fines.
‡ Represents the Revised Estimate for 1936–1937 as preliminary accounts are not available.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. Irrigation Works—Minor Irrigation.

a. Direct Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Sales of water	11,203	11,000	10,542	11,700
Water-rate	1,369	1,200	1,389	1,300
Recoveries of expenditure	27,640	28,000	30,203	31,500
Fines	117	100	166	100
Miscellaneous	9,058	6,000	* 8,280	7,100
GRAND TOTAL—XVIII. A. a. IRRIGATION WORKS—MINOR IRRIGATION—DIRECT RECEIPTS ..	49,387	46,300	50,580	51,700

XVIII. B. a.—Navigation, Embankment and Drainage Works.

a. Direct Receipts.

Summary by Minor Heads.

Sales of water	7,313	6,800	8,609	7,500
Navigation	35,458	25,000	25,185	30,000
Plantations	26,508	19,000	29,168	28,000
Rents (Other than rents of furniture).	92	100	103	100
Recoveries of expenditure	2,728	1,000	1,380	900
Miscellaneous	13,164	12,000	14,914	13,000
GRAND TOTAL—XVIII. B. a. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—DIRECT RECEIPTS	85,263	63,900	79,359	79,500

* Includes Rs. 249 being the contribution towards leave salary of officers lent to foreign service.

XX.—INTEREST.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
XX. a.	Interest on Loans and Advances by the Provincial Government ..	19,30,719	21,08,700	21,63,322	19,84,400
b.	Interest on arrears of Revenue	28,869	43,200	44,573	29,000
c.	Miscellaneous	4,412	5,200	7,217	3,300
		(a) 2,22,500	(a) 50,000	(a)1,18,000*	..
	TOTAL ..	21,86,500	22,07,100	23,33,112	20,16,700
d.	*Deduct*—Refunds ..	— 2,338	— 2,000	— 966	— 2,000
	GRAND TOTAL ..	21,84,162	22,05,100	23,32,146	20,14,700

XX. a.—INTEREST—Interest on Loans and Advances by Provincial Government.

Summary by Sub-heads.

Sub-head number. (1)	Sub-heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
	INTEREST ON—				
XX. a. i.	Loans to Presidency Corporations and Port Trusts	5,04,912	6,46,700	7,38,969	4,54,100
ii.	Loans to Mufassal Municipalities ..	5,56,141	5,50,600	5,67,475	5,77,300
iii.	Loans to District and other Local Fund Committees	1,69,893	1,69,500	1,69,224	1,75,700
iv.	Loans to Landholders and other Notabilities.	242	200	206	200
v.	Advances to Cultivators	4,28,891	4,69,200	4,34,316	5,05,700
vi.	Advances under Special Laws (State-aid to Industries)	4,933	4,000	8,531	6,200
vii.	Miscellaneous Loans and Advances	2,10,405	2,15,100	1,91,183	2,06,200
viii.	Loans to Local Bodies for Railway Construction	55,302	53,400	53,418	51,400
ix.	Loans to Government Servants	†	†	†	7,600
	TOTAL ..	19,30,719	21,08,700	21,63,322	19,84,400

(a) Interest on Provincial balances deposited with the Government of India.

* Represents the Revised Estimate for 1936–1937 in respect of which adjustment is anticipated in the March 1937 final accounts.

† Credited to the Central Government Accounts.

XX. a.—INTEREST—INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—*cont.*

Sub and detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
i. LOANS TO PRESIDENCY CORPORATIONS AND PORT TRUSTS.	RS.	RS.	RS.	RS.
Corporation of Madras	3,64,289	3,68,700	3,69,309	3,90,000
Madras Port Trust	55,780	53,700	53,658	51,400
Port Trust Board, Tuticorin	61,636	50,500	51,741	12,700
Port Conservancy Board, Cochin	23,207	1,73,800	2,64,261	..
TOTAL—i. LOANS TO PRESIDENCY CORPORATIONS AND PORT TRUSTS ..	5,04,912	6,46,700	7,38,969	4,54,100
ii. LOANS TO MUFASSAL MUNICIPALITIES.	5,56,141	5,50,600	5,67,475	5,77,300
iii. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ..	1,69,893	1,69,500	1,69,224	1,75,700
iv. LOANS TO LANDHOLDERS AND OTHER NOTABILITIES ..	242	200	206	200
v. ADVANCES TO CULTIVATORS.				
Loans under the Land Improvement Loans Act and Agriculturists' Loans Act	4,09,597	4,50,000	4,03,625	4,46,000
Loans under the Agriculturists' Loans (Madras Amendment Act, 1935)	..	..	11,875	40,000
Loans under the special rules for pumping installations	18,168	18,200	17,606	18,400
Loans under the special rules for agricultural implements	1,126	1,000	1,210	1,300
TOTAL—v. ADVANCES TO CULTIVATORS ..	4,28,891	4,69,200	4,34,316	5,05,700
vi. ADVANCES UNDER SPECIAL LAWS—(STATE-AID TO INDUSTRIES) ..	4,933	4,000	8,531	6,200
vii. MISCELLANEOUS LOANS AND ADVANCES.				
Loans to Scheduled Classes and Criminal Tribes Settlements	42,797	39,100	33,513	30,000
Loans to Co-operative Societies and Land Mortgage Banks	1,08,476	1,03,300	94,604	99,000
Loans relating to the Fisheries Department ..	44	100	85	100
Advances to the Board of Commissioners for Hindu Religious Endowments	3,000	14,500	..	8,000
Advances to Local Bodies to cover deficits ..	56,088	58,100	62,981	69,100
TOTAL—vii. MISCELLANEOUS LOANS AND ADVANCES ..	2,10,405	2,15,100	1,91,183	2,06,200
viii. LOANS TO LOCAL BODIES FOR RAILWAY CONSTRUCTION ..	55,302	53,400	53,418	51,400
ix. LOANS TO GOVERNMENT SERVANTS.				
Advances for the purchase of motor cars ..				6,900
,, ,, conveyances other than motor cars				200
Advances of passage money				400
,, for purchase of Typewriters				100
TOTAL—ix. LOANS TO GOVERNMENT SERVANTS ..	†	†	†	7,600
GRAND TOTAL—XX. a.—INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	19,30,719	21,08,700	21,63,322	19,84,400

† Credited to the Central Government Accounts.

XX. b.—INTEREST—Interest on Arrears of Revenue.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Land Revenue	15,450	32,400	38,186	24,000
Excise and Opium	6,613	7,000	2,291	2,000
Forest and other Revenues	6,806	3,800	4,096	3,000
GRAND TOTAL—XX. b.—INTEREST ON ARREARS OF REVENUE	28,869	43,200	44,573	29,000

XXI.—ADMINISTRATION OF JUSTICE.

Summary by Minor heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937 (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
XXI a.	Sale-proceeds of unclaimed and escheated property..	98,142	11,000	12,462	14,500
b.	Court-fees realized in cash.	1,89,006	1,72,000	1,87,367	1,88,000
c.	General fees, fines and forfeitures	13,10,270	12,88,300	13,05,413	13,05,500
d.	Miscellaneous fees and fines	82,877	79,000	1,01,135	87,000
e.	Recoveries of over-payments	17,887	3,500	4,510	5,000
f.	Collection of payments for services rendered ..	12,038	13,500	19,700	12,500
g.	Miscellaneous	1,24,214	95,000	1,03,017	1,04,000
h.	Receipts in England ..	44	..	227	..
	TOTAL ..	18,34,478	16,62,300	17,33,831	17,16,500
j.	*Deduct*—Refunds	— 94,805	— 93,300	— 62,672	— 86,000
	GRAND TOTAL ..	17,39,673	15,69,000	16,71,159	16,30,500

XXI. c.—ADMINISTRATION OF JUSTICE—General fees, fines and forfeitures.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Translation and Printing fees .. } High Court.	1,94,830	2,00,000	2,03,698	2,00,000
Privy Council receipts, etc. .. } High Court.	1,937	1,000	2,592	2,000
Magisterial fines—Government fines	7,78,283	7,58,000	7,75,770	7,77,000
Magisterial fines— (1) Fines for which compensation is payable to local bodies and others	2,78,905	2,74,000	2,76,527	2,80,000
(2) Fines levied under the Madras Motor Vehicles Taxation Act, 1931	13,790	15,500	12,364	11,500
Other items	42,525	39,800	34,462	35,000
GRAND TOTAL—XXI. c.—GENERAL FEES, FINES AND FORFEITURES ..	13,10,270	12,88,300	13,05,413	13,05,500

XXI. f.—ADMINISTRATION OF JUSTICE—Collection of payments for services rendered.

Contribution towards the leave salary of officers lent to Foreign Service	760	600	5,476	1,000
Other receipts	11,278	12,900	14,224	11,500
GRAND TOTAL—XXI. f.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	12,038	13,500	19,700	12,500

XXI. j.—ADMINISTRATION OF JUSTICE—Refunds.

Judicial	— 8,800	— 6,000	— 2,884	— 6,000
Magisterial	— 71,197	— 73,000	— 49,981	— 65,000
Translation and Printing fees including Privy Council Appeals	— 6,055	— 6,500	— 3,065	— 6,000
Other items	— 8,753	— 7,800	— 6,742	— 9,000
GRAND TOTAL—XXI. j—REFUNDS ..	— 94,805	— 93,300	— 62,672	— 86,000

XXII.—JAILS AND CONVICT SETTLEMENTS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XXII.		RS.	RS.	RS.	RS.
a.	JAILS	64,257	94,100	90,363	68,500
b.	JAIL MANUFACTURES ..	5,69,965	5,31,400	5,78,225	5,76,300
c.	RECOVERIES OF OVER-PAYMENTS	4,860	4,000	2,845	4,000
d.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	5,061	5,100	5,462	5,300
	TOTAL ..	6,44,143	6,34,600	6,76,895	6,54,100
e.	*Deduct*—REFUNDS	— 1,110	— 100	— 229	— 400
	GRAND TOTAL ..	6,43,033	6,34,500	6,76,666	6,53,700

XXII. a.—JAILS AND CONVICT SETTLEMENTS—JAILS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Hire of Convicts	28,527	25,000	30,108	30,500
Rents of Buildings	947	600	1,029	1,000
Recoveries of transportation and jail charges from other Governments and Indian States	9,505	50,500	39,286	17,000
Miscellaneous	25,278	18,000	19,940	20,000
GRAND TOTAL—XXII. a.—JAILS	64,257	94,100	90,363	68,500

XXII. b.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES.

Quinine Manufacture	18,013	17,900	† 17,300	17,300
Other Manufactures	5,51,952	5,13,500	5,60,925	5,59,000
GRAND TOTAL—XXII. b.—JAIL MANUFACTURES	5,69,965	5,31,400	5,78,225	5,76,300

XXII. d.—JAILS AND CONVICT SETTLEMENTS—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

OTHER RECEIPTS	5,061	5,100	5,462	5,300
GRAND TOTAL—XXII d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	5,061	5,100	5,462	5,300

† Represents the Revised Estimate for 1936–1937 in respect of which adjustment is anticipated in the March 1937 Final accounts.

XXIII.—POLICE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXIII.a.	Contribution for Railway Police	3,52,015	3,48,100	3,48,087	3,49,500
b.	Recoveries on Account of Presidency Police ..	1,05,377	1,12,000	1,13,623	1,10,800
c.	Fees, fines and forfeitures.	32,969	31,500	31,292	31,700
d.	Recoveries of overpayments.	15,755	11,700	18,875	13,400
e.	Collection of payments for services rendered ..	3,528	3,100	11,137	8,700
f.	Miscellaneous	40,799	44,200	50,015	95,800
g.	Receipts in England ..	80	..	..	..
	TOTAL ..	5,50,523	5,50,600	5,73,029	6,09,900
h.	*Deduct*—Refunds	— 1,761	— 500	— 809	— 800
	GRAND TOTAL ..	5,48,762	5,50,100	5,72,220	6,09,100

XXIII. b.—POLICE—Recoveries on Account of Presidency Police.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fees, Fines and Forfeitures	25,362	25,200	23,497	25,000
Miscellaneous	80,015	86,800	90,126	85,800
GRAND TOTAL—XXIII. b.—PRESIDENCY POLICE ..	1,05,377	1,12,000	1,13,623	1,10,800

XXIII. f.—POLICE—Miscellaneous.

Rent of Buildings	13,742	13,700	11,154	10,100
Receipts creditable to the General Police Fund—				
(i) Presidency Police	..	..	..	2,000
(ii) Mufassal	..	..	..	41,000
Receipts from the General Police Fund	7,312	8,500	4,603	4,700
Miscellaneous	19,745	22,000	34,258	38,000
GRAND TOTAL—XXIII. f.—MISCELLANEOUS ..	40,799	44,200	50,015	95,800

XXIII. h.—POLICE—Refunds.

Presidency Police Refunds	— 71	— 100	— 125	— 100
District Police Refunds	— 1,690	— 400	— 684	— 700
GRAND TOTAL—XXIII. h.—REFUNDS ..	— 1,761	— 500	— 809	— 800

XXVI.—EDUCATION.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
			RS.	RS.	RS.	RS.
		UNIVERSITY.				
XXVI. A.	XXVI.A. a.	Fees, Government Arts Colleges	3,07,407	3,20,500	3,07,842	3,18,900
	b.	Fees, Government Professional Colleges	1,90,463	1,99,900	1,91,133	1,98,000
		TOTAL—A. UNIVERSITY ..	4,97,870	5,20,400	4,98,975	5,16,900
		SECONDARY.				
B.	XXVI.B. a.	Fees, Government Secondary Schools	24,700	25,100	28,811	25,000
		TOTAL—B. SECONDARY ..	24,700	25,100	28,811	25,000
		SPECIAL.				
D.	XXVI.D. a.	Fees and other Receipts, Government Special Schools.	37,710	40,000	42,887	44,500
		TOTAL—D. SPECIAL ..	37,710	40,000	42,887	44,500
		GENERAL.				
E.	XXVI.E. a.	Contributions	17,200	23,000	25,200	31,800
	b.	Income from Endowments ..	5,384	4,500	4,031	4,800
	c.	Recoveries of Overpayments ..	1,78,675	74,000	78,018	74,000
	d.	Collection of Payments for services rendered ..	12,505	14,700	9,713	9,500
	e.	Miscellaneous	70,907	70,700	72,716	78,300
		TOTAL—E. GENERAL ..	2,84,671	1,86,900	1,89,678	1,98,400
		GROSS—TOTAL ..	8,44,951	7,72,400	7,60,351	7,84,800
	XXVI. f.	*Deduct*—Refunds	— 8,260	— 5,000	— 11,525	— 7,200
		GRAND TOTAL ..	8,36,691	7,67,400	7,48,826	7,77,600

XXVI. A. b. EDUCATION—UNIVERSITY—Fees, Government Professional Colleges.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Law College	99,420	1,00,000	97,372	98,000
Engineering College	58,073	67,000	62,517	68,000
Teachers' Training Colleges	32,970	32,900	31,244	32,000
GRAND TOTAL—XXVI. A. b.—FEES, GOVERNMENT PROFESSIONAL COLLEGES ..	1,90,463	1,99,900	1,91,133	1,98,000

XXVI. E. d.—EDUCATION—GENERAL—Collection of Payments for Services rendered.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Contribution towards leave salary of officers lent to foreign service	12,134	13,500	9,000	9,500
Other Receipts	371	1,200	713	..
GRAND TOTAL—XXVI. E. d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED..	12,505	14,700	9,713	9,500

XXVI. E. e.—EDUCATION—GENERAL—Miscellaneous.

Examination fees	7,965	8,000	8,113	8,100
Medical inspection fees	1,871	1,700	713	1,800
Miscellaneous—Other items	61,071	61,000	63,890	68,400
GRAND TOTAL—XXVI. E. e.—MISCELLANEOUS ..	70,907	70,700	72,716	78,300

XXVII.—MEDICAL.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXVII. a.	Medical College and School Fees	2,40,392	2,52,000	2,43,582	2,35,000
b.	Hospital Receipts.. ..	1,51,240	1,55,000	1,58,270	1,55,000
c.	Mental Hospital Receipts ..	59,858	60,000	60,186	54,000
d.	Sale of Medicines ..	1,346	1,200	1,095	1,300
e.	Contributions	92,588	64,700	1,01,091	92,000
f.	Income from Endowments ..	38,406	43,000	* 44,000	44,000
g.	Recoveries of Overpayments	15,911	13,000	26,839	22,000
h.	Collections of Payments for services rendered ..	2,45,871	2,80,800	2,30,963	2,45,000
j.	Miscellaneous	78,236	85,000	68,078	71,400
k.	Receipts in England ..	13	..	13	..
	TOTAL ..	9,23,861	9,54,700	9,34,117	9,19,700
l.	*Deduct*—Refunds	— 11,692	— 9,400	— 9,233	— 9,600
	GRAND TOTAL ..	9,12,169	9,45,300	9,24,884	9,10,100

* Represents the Revised Estimate for 1936–1937 in respect of which adjustment is anticipated in the March 1937 Final accounts.

XXVIII.—PUBLIC HEALTH.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XXVIII.		RS.	RS.	RS.	RS.
a.	Sale-proceeds of Sera and Vaccines	40,896	35,000	38,429	40,000
b.	Contributions	18,763	3,000	15,764	17,600
c.	Recoveries of Overpayments.	15,015	8,000	34,074	8,300
d.	Collection of Payments for services rendered ..	1,15,893	1,27,100	1,34,977	1,67,100
e.	Miscellaneous	7,767	10,100	15,670	10,900
f.	Receipts in England ..	39	..	13	..
	TOTAL ..	1,98,373	1,83,200	2,38,927	2,43,900
g.	*Deduct*—Refunds ..	— 1,149	— 200	— 866	— 200
	GRAND TOTAL ..	1,97,224	1,83,000	2,38,061	2,43,700

XXVIII. c.—PUBLIC HEALTH—Recoveries of Overpayments.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Bacteriological Laboratories	4,670	3,500	3,324	3,500
Refunds of grants for water-supply and drainage schemes	3,111	2,500	29,421	2,800
Other Public Health Receipts	7,234	2,000	1,329	2,000
GRAND TOTAL—XXVIII. c.—RECOVERIES OF OVERPAYMENTS	15,015	8,000	34,074	8,300

XXVIII. d.—PUBLIC HEALTH—Collection of Payments for Services rendered.

Bacteriological Laboratories—Contribution towards leave salary of officers on foreign service ..	317	1,000	112	..
Bacteriological Laboratories—Other receipts ..	34,353	30,000	39,833	40,000
Pasteur Institute	5,082	5,100	5,019	37,800
Sanitary Engineering	20,966	36,800	34,099	34,000
Other Public Health Receipts	55,175	54,200	55,914	55,300
GRAND TOTAL—XXVIII. d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	1,15,893	1,27,100	1,34,977	1,67,100

XXVIII. e.—PUBLIC HEALTH—Miscellaneous.

Bacteriological Laboratories	40	100	13	100
Other Public Health Receipts	7,727	10,000	15,657	10,800
GRAND TOTAL—XXVIII. e.—MISCELLANEOUS ..	7,767	10,100	15,670	10,900

XXVIII. g.—PUBLIC HEALTH—Refunds.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Bacteriological Laboratories	— 15	— 100	— 443	— 100
Other Public Health Receipts	— 1,134	— 100	— 423	— 100
GRAND TOTAL—XXVIII. g.—REFUNDS ..	— 1,149	— 200	— 866	— 200

XXIX.—AGRICULTURE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XXIX.		RS.	RS.	RS.	RS.
a.	Agricultural Receipts ..	3,92,859	3,33,200	3,63,980	4,02,200
b.	Recoveries of Over-payments	2,588	2,800	5,946	4,000
c.	Collection of Payments for Services rendered.	6,176	5,400	5,260	4,200
	TOTAL ..	4,01,623	3,41,400	3,75,186	4,10,400
d	*Deduct*—Refunds ..	— 624	— 800	— 992	— 1,000
	GRAND TOTAL ..	4,00,999	3,40,600	3,74,194	4,09,400

XXIX. a.—AGRICULTURE—Agricultural Receipts.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Agricultural Stations	70,516	75,000	73,274	76,000
Sale of lint and seeds	33,036	34,300	21,222	34,000
Sale of green manure seeds	8,428	8,500	10,152	9,500
Botanical and other public gardens	2,507	2,500	2,006	2,000
Agricultural College and Research Institute ..	28,494	27,500	27,588	29,500
Agricultural schools	978	1,400	1,503	..
Rents of buildings	878	800	1,131	1,200
Miscellaneous	38,176	32,000	41,231	42,000
Transfer from the deposit account of the grants made by the Indian Central Cotton Committee	† 55,475	† 55,600	† 54,200	39,800
Transfer from the deposit account of the grants made by the Imperial Council of Agricultural Research	† 1,54,371	† 95,600	† 1,31,673	1,07,700
Transfer from the deposit account of contributions for cattle improvements.	..	..	..	60,500
GRAND TOTAL—XXIX. a.—AGRICULTURAL RECEIPTS ..	3,92,859	3,33,200	3,63,980	4,02 200

† These amounts were taken in reduction of expenditure up to 1937–1938, but are shown here as receipts for purposes of comparison with the figures for 1937–1938. With effect from this year the transfers from the deposit accounts are taken as revenue instead of as abatement of expenditure.

XXIX. c.—AGRICULTURE—Collection of payments for services rendered.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Agriculture—Contribution towards leave salary of officers lent to foreign service	5,119	5,000	5,125	3,800
Agriculture—Other receipts	1,057	400	135	400
GRAND TOTAL—XXIX. c.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED..	6,176	5,400	5,260	4,200

XXX.—VETERINARY.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXX. a.	Veterinary College Fees..	26,034	27,500	29,789	32,200
b.	Other Receipts	32,561	32,600	37,087	36,300
c.	Collection of Payments for Services rendered ..	465	200	105	100
	TOTAL ..	59,060	60,300	66,981	68,600
d.	*Deduct*—Refunds ..	— 495	— 400	— 847	— 800
	GRAND TOTAL ..	58,565	59,900	66,134	67,800

XXX. b.—VETERINARY—Other Receipts.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Rents of buildings	3,438	3,300	3,380	3,300
Recoveries of overpayments	186	200	167	200
Contribution from local bodies	1,160	2,200	2,120	2,200
Sale of used animals in the Serum Institute ..	2,735	2,900	4,689	4,000
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research.	† 8,580	† 8,200	† 12,659	9,800
Other receipts	16,462	15,800	14,072	16,800
GRAND TOTAL—XXX. b.—OTHER RECEIPTS ..	32,561	32,600	37,087	36,300

† These amounts were taken in reduction of expenditure up to 1937–1938, but are shown here as receipts for purposes of comparison with the figures for 1937–1938—see foot-note on the previous page.

XXX. c.—VETERINARY—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Veterinary—Contribution towards leave salary of officers lent to foreign service	130	100	5	..
Veterinary—Other receipts	335	100	100†	100
GRAND TOTAL—XXX c.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	465	200	105	100

XXXI—CO-OPERATIVE CREDIT.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXI. a.	AUDIT FEES	65,876	69,100	79,038	75,300
b.	MISCELLANEOUS RECEIPTS ..	2,26,177	2,03,600	2,78,010	3,63,900
	TOTAL ..	2,92,053	2,72,700	3,57,048	4,39,200
c.	*Deduct*—REFUNDS	— 2,575	— 2,400	— 1,389	— 1,200
	GRAND TOTAL ..	2,89,478	2,70,300	3,55,659	4,38,000

XXXI. b.—CO-OPERATIVE CREDIT—MISCELLANEOUS RECEIPTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Execution fees	1,53,522	1,46,300	1,72,992	1,57,100
Liquidation charges	39,780	33,500	40,097	41,500
Recoveries of overpayments	3,578	1,600	3,046	2,500
Collection of payments for services rendered ..	23,800	19,200	52,185	46,900
Transfer from the deposit account of grants from the Central Government for Co-operative Training and Education	..	..	3,155	54,400
Transfer from the deposit account of grants from the Sugar Excise Fund	..	..	..	57,700
Other receipts	5,497	3,000	6,535	3,800
GRAND TOTAL—XXXI. b.—MISCELLANEOUS RECEIPTS..	2,26,177	2,03,600	2,78,010	3,63,900

† Represents the Revised Estimate for 1936-1937 in respect of which adjustment is anticipated in the March 1937 Final accounts.

XXXII.—INDUSTRIES.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXII. a.	INDUSTRIES	4,26,326	4,78,900	5,00,440	5,50,500
b.	CINCHONA PLANTATIONS ..	6,51,657	6,07,100	5,91,824	6,54,000
c.	FISHERIES	5,02,700	4,97,500	4,80,318	5,46,600
d.	RECOVERIES OF OVERPAYMENTS ..	632	1,200	1,830	400
e.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	3,636	3,700	3,750	3,700
f.	RECEIPTS IN ENGLAND ..	..	..	13	..
	TOTAL ..	15,84,951	15,88,400	15,78,175	17,55,200
g.	*Deduct*—REFUNDS ..	— 9,420	— 10,700	— 11,989	— 9,600
	GRAND TOTAL ..	15,75,531	15,77,700	15,66,186	17,45,600

XXXII. a.—INDUSTRIES—INDUSTRIES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Pumping and Boring	65,910	68,000	85,896	76,000
Industrial Installations	3,561	3,500	3,153	3,500
Industrial Schools	64,768	66.300	65,591	63,000
School of Arts	5,189	5,400	5,779	5,500
Textile Institute	240	300	629	300
Sericulture	1,552	1,500	3,504	7,500
Kerala Soap Institute	1,74,303	1,80,000	1,82,548	1,77,000
Industrial Engineering Workshops	71,739	73,500	57,709	66,000
Sugarcane Mills	2,246	2,000	1,953	2,000
Printers' ink	..	900	..	2,300
Rents of buildings	58	300	18	300
Transfer from the deposit account of grant for the development of sericultural industry	9,906	14,700	13,137	14,700
Transfer from the deposit account of grant for the development of handloom industry	21,832	59,500	74,260	1,03,100
Transfer from the deposit account of grant for the cottage and small scale woollen industry.	..	..	..	21,700
Other receipts	5,022	3,000	6,263	7,600
GRAND TOTAL—XXXII. a.—INDUSTRIES ..	4,26,326	4,78,900	5,00,440	5,50,500

XXXII. c.—INDUSTRIES—FISHERIES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fish-curing yards	3,52,425	2,87,000	2,80,967	3,30,000
Pearl and Chank fisheries	43,596	1,01,500	89,315	1,03,300
Inland fisheries	77,792	82,000	79,606	79,000
Tanur station	3,390	3,000	4,541	3,500
Aquarium	10,878	8,100	11,306	12,000
Marine Biological section	3,718	4,000	3,279	3,400
Oyster farm	2,512	2,500	2,201	2,500
Nilgiris fisheries	7,284	7,800	8,204	7,300
Rents of buildings	774	700	549	700
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for improving Fishery Industry and developing supply of fish manure	..	..	..	4,000
Miscellaneous	331	900	350	900
GRAND TOTAL—XXXII. c.—FISHERIES ..	5,02,700	4,97,500	4,80,318	5,46,600

XXXII. d. INDUSTRIES—RECOVERIES OF OVERPAYMENTS.

Industries	210	1,000	1,418	100
Fisheries	183	200	387	200
Cinchona	239	..	25	100
TOTAL—XXXII. d.—RECOVERIES OF OVERPAYMENTS ..	632	1,200	1,830	400

XXXII. g. INDUSTRIES—REFUNDS.

Cinchona	— 1,296	— 1,000	— 1,185	..
Industries	— 8,068	— 9,200	— 10,704	— 9,100
Fisheries	— 56	— 500	— 100	— 500
TOTAL—XXXII. g.—REFUNDS ..	— 9,420	— 10,700	— 11,989	— 9,600

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXVI. a.	Examination Fees ..	5,56,492	5,71,100	5,66,568	5,53,700
b.	Fees for the Inspection of Steam-boilers	75,354	68,100	65,426	68,000
c.	Fees for the Registration of Trade Unions ..	62	100	105	100
d.	Administration of Indian Partnership Act, 1932 ..	†	†	†	3,100
e.	Miscellaneous	24,428	56,400	79,643	52,400
f.	Receipts in England ..	8	..	13	..
	TOTAL ...	6,56,344	6,95,700	7,11,755	6,77,300
g.	*Deduct*—Refunds ..	— 9,830	— 3,700	— 5,987	— 4,400
	GRAND TOTAL ..	‡ 6,46,514	‡ 6,92,000	‡ 7,05,768	‡ 6,72,900

XXXVI. a.—MISCELLANEOUS DEPARTMENTS—Examination Fees.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Village Officers' Special Tests	21,380	20,600	22,883	23,000
Madras Public Service Commission	86,679	81,000	87,427	88,500
Government Examinations—Board of Examiners.	2,377	2,600	2,233	1,200
Government Examinations—Commissioner ..	4,45,048	4,65,600	4,51,551	4,40,000
Government Examinations—Engine Drivers and Water Works Fitters	1,008	1,300	{ 920 + 1,554* }	1,000
GRAND TOTAL—XXXVI. a.—EXAMINATION FEES ..	5,56,492	5,71,100	5,66,568	5,53,700

XXXVI. e.—MISCELLANEOUS DEPARTMENTS—Miscellaneous.

Receipts of the Labour Department	22,648	54,700	73,920	43,900
Birth, Death and Marriage Registration fees ..	481	400	646	500
Fees under Tea Districts Emigrant Labour Act ..	280	300	90	..
Other items	1,019	1,000	4,987	8,000
GRAND TOTAL—XXXVI. e.—MISCELLANEOUS ..	§ 24,428	§ 56,400	§ 79,643	§ 52,400

† Credited to Central Government Accounts.
‡ Excludes receipts on account of motor vehicles now shown under the new major head "XII. Receipts under Motor Vehicles Taxation Acts."
* Miscellaneous receipts.
§ Excludes fees under the Indian Electricity Rules, 1922, etc., and fees for use of Government water for generation of electricity now shown under the new major head "XIII. Other Taxes and Duties."

XXXVI. g.—MISCELLANEOUS DEPARTMENTS—Refunds.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Government Examinations—Commissioner ..	— 2,722	— 1,800	— 2,509	— 2,500
Government Examinations—Engine Drivers and Water Works Fitters	— 235	— 100	— 210	— 200
Steam Boiler Inspection	— 785	— 300	— 195	— 300
Madras Public Service Commission	— 5,804	— 1,200	— 2,790	— 1,100
Village Officers' Special Tests	— 189	— 200	— 227	— 200
Government Examinations—Board of Examiners.	— 95	— 100	— 56	— 100
GRAND TOTAL—XXXVI. g.—REFUNDS ..	* — 9,830	* — 3,700	* — 5,987	* — 4,400

XXXIX.—CIVIL WORKS.

Summary by Minor Heads.

Minor head number. (1)	Minor head. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXIX. a.	Rents	5,81,194	5,35,000	5,61,096	5,71,000
b.	Recoveries of Expenditure.	77,022	2,90,900	4,21,806	80,000
c.	Transfer from Central Road Fund	2,70,627	30,81,700	8,66,321	20,00,000
d.	Miscellaneous	† 2,48,565	1,94,000	1,89,798	2,19,000
e.	Receipts in England ..	..	..	‡ 119	..
	TOTAL ..	11,77,408	41,01,600	20,39,140	28,70,000
f.	*Deduct*—Refunds	— 7,544	— 12,300	— 7,275	— 3,400
	GRAND TOTAL ..	11,69,864	40,89,300	20,31,865	28,66,600

XXXIX. d. CIVIL WORKS—Miscellaneous.

Mettur Township Administration ..	..	..	86	24,300
Deduct—Transfer to Expenditure side (50. e. E. Civil Works—Establishments)	..	..	..	— 24,300
Miscellaneous	† 2,48,565	1,94,000	1,89,712	2,19,000
GRAND TOTAL—XXXIX. d. MISCELLANEOUS ..	2,48,565	1,94,000	1,89,798	2,19,000

* Excludes refunds relating to motor vehicles and electricity receipts, now shown under the new major heads "XII" and "XIII" respectively.

† Includes Rs. 182 relating to tolls on roads. ‡ Includes *minus* Re. 1 on account of gain by exchange.

XL. RECEIPTS FROM ELECTRIC SCHEMES.

Summary by Minor Heads.

Minor head number. (1)	Sub-major and minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
	I. HYDRO-ELECTRIC SCHEMES.				
	A. PYKARA HYDRO-ELECTRIC SCHEME.				
a.	Sale of Power	15,67,361	20,91,000	22,68,581	23,93,000
b.	Miscellaneous Revenue ..	(a) 54,389	(a) 40,000	74,253	52,100
	Total—Gross Receipts ..	16,21,750	21,31,000	23,42,834	24,45,100
c.	*Deduct*—Refunds	..	— 1,100	..	— 100
d.	*Deduct*—Working Expenses.	— 7,47,398	— 6,83,900	— 6,67,943	— 7,10,400
	TOTAL—I. A.—NET RECEIPTS ..	8,74,352	14,46,000	16,74,891	17,34,600
	B. METTUR HYDRO-ELECTRIC SCHEME.				
a.	Sale of Power	..	..	..	2,65,000
b.	Miscellaneous Revenue ..	..	..	..	5,000
	Total—Gross Receipts ..	..	..	..	2,70,000
c.	*Deduct*—Working Expenses.	..	..	..	— 1,73,200
	TOTAL—I. B.—NET RECEIPTS	..	..	..	96,800
	TOTAL—I. HYDRO-ELECTRIC SCHEMES—NET RECEIPTS ..	8,74,352	14,46,000	16,74,891	18,31,400
	II. THERMO ELECTRIC SCHEMES.				
	A. DINDIGUL, VIRUDUNAGAR AND PALNI ELECTRIC SUPPLY SCHEMES.				
a.	Sale of Power	50,199	58,000	(d) 78,645	55,000
b.	Miscellaneous Revenue ..	(b)	(b)	(d) 10,974	2,000
	Total—Gross Receipts ..	50,199	58,000	(d) 89,619	57,000
	Deduct—Working Expenses.	(c)	(c)	— 61,644	— 32,300
	TOTAL—II. A.—NET RECEIPTS	50,199	58,000	(d) 27,975	24,700
	B. THENI ELECTRIC SUPPLY SCHEME.				
a.	Sale of Power	..	11,000	(e)	22,000
b.	Miscellaneous Revenue ..	..	100	(e)	2,700
	Total—Gross Receipts ..	..	11,100	(e)	24,700
c.	*Deduct*—Working Expenses.	..	(c)	(c)	— 17,400
	TOTAL—II. B.—NET RECEIPTS	..	11,100	(e)	7,300
	TOTAL—II. THERMO ELECTRIC SCHEMES—NET RECEIPTS	50,199	69,100	27,975	32,000
	GRAND TOTAL—NET RECEIPTS ..	9,24,551	15,15,100	17,02,866	18,63,400

(a) includes (b). (c) is included under I. A. d. above. (d) includes (e).

XLIII.—TRANSFERS FROM FAMINE RELIEF FUND.

Summary by Minor Heads.

Minor head number. (1)	Minor head. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XLIII.	TRANSFERS FROM FAMINE RELIEF FUND	18,91,857	1,95,000	..	† 1,93,000
	GRAND TOTAL ..	18,91,857	1,95,000	..	1,93,000

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XLIV.		RS.	RS.	RS.	RS.
a.	CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	2,11,945	2,02,500	2,00,705	2,09,200
b.	MISCELLANEOUS	13,701	13,300	772	1,400
c.	RECEIPTS IN ENGLAND ..	..	..	813	..
d.	LOSS OR GAIN BY EXCHANGE ..	..	..	— 4	..
	TOTAL ..	2,25,646	2,15,800	2,02,286	2,10,600
	Deduct—REFUNDS	— 14,887	— 1,000	— 1,491	— 2,000
	GRAND TOTAL ..	2,10,759	2,14,800	2,00,795	2,08,600

XLIV. a.—RECEIPTS IN AID OF SUPERANNUATION—

CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.

— (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Contribution of officers lent to Foreign Service ..	58,182	44,700	74,643	60,900
Contribution on account of officers under 802, Civil Service Regulations.	69,526	62,000	58,326	52,800
Other contributions	84,161	95,200	66,172	94,900
Interest on arrears of pensionary contribution ..	26	100	27	100
Refunds of Gratuity, Pension and Bonus ..	50	500	1,537	500
TOTAL—XLIV-a. ..	2,11,945	2,02,500	2,00,705	2,09,200

† For expenditure on relief of serious famine, floods, etc. (Rs. 1 lakh) and on the Thippayapalem irrigation project inclusive of establishment and tools and plant charges (Rs. ·93 lakh).

XLV.—STATIONERY AND PRINTING.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XLV.		RS.	RS.	RS.	RS.
a.	Stationery Receipts ..	29,884	38,000	31,785	25,000
b.	Sale of Gazettes and other Government Publications.	82,597	79,000	94,416	80,000
c.	Other Press Receipts ..	3,06,941	3,00,800	2,35,609	2,84,700
d.	Receipts in England ..	381	600	746	600
e.	Loss or Gain by Exchange.	— 2	..	— 3	..
	TOTAL ..	4,19,801	4,18,400	3,62,553	3,90,300
	Deduct—Refunds ..	— 1,587	— 1,000	— 1,493	— 1,500
	GRAND TOTAL ..	4,18,214	4,17,400	3,61,060	3,88,800

XLV. b.—STATIONERY AND PRINTING—Sale of Gazettes and other Government Publications.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Secretariat Presses	* 82,597	79,000	94,416	80,000
GRAND TOTAL—XLV. b.—SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS	82,597	79,000	94,416	80,000

XLV. c.—STATIONERY AND PRINTING—Other Press Receipts.

i. Printing work done for other Governments.				
Printing work done for Postal and Telegraph Department	11,794	11,000	12,359	11,200
Printing work done for other Central Departments.	13,522	14,000	7,466	14,000
ii. Other Receipts.				
Secretariat Presses	† 2,81,625	2,75,800	2,15,784	2,59,500
GRAND TOTAL—XLV. c.—OTHER PRESS RECEIPTS ..	3,06,941	3,00,800	2,35,609	2,84,700

* Includes Rs. 105 on account of Collectorate Press, Chatrapur, since transferred to the Orissa Province.
† Includes Rs. 627 on account of Collectorate Press, Chatrapur, since transferred to the Orissa Province.

XLVI.—MISCELLANEOUS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XLVI.		RS.	RS.	RS.	RS.
a.	UNCLAIMED DEPOSITS ..	3,40,312	4,22,000	22,615 + 3,33,600*	3,56,000
b.	TREASURE TROVE	782	2,000	859	800
c.	SALE OF OLD STORES AND MATERIALS	5,399	3,600	3,397	3,600
d.	SALES OF LAND AND HOUSES.	2,090	1,900	3,827	2,100
e.	FEES FOR GOVERNMENT AUDIT.	45,438	52,500	77,880	57,000
f.	CONTRIBUTIONS	34,556	29,700	25,151	32,000
g.	RENTS	9,939	3,600	2,970	3,600
h.	OTHER FEES, FINES AND FORFEITURES	3,65,812	3,56,000	3,56,143	3,57,500
j.	RECOVERIES OF OVERPAYMENTS.	34,141	31,600	16,948	31,000
k.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	1,26,930	1,16,700	2,23,209	† 1,98,300
l.	MISCELLANEOUS	4,29,888	6,10,600	8,21,974	8,96,800
m.	RECEIPTS IN ENGLAND ..	1,137	..	40	..
n.	LOSS OR GAIN BY EXCHANGE..	— 6	..	..	..
	TOTAL ..	13,96,418	16,30,200	18,88,613	19,38,700
	Deduct—REFUNDS ..	— 1,70,010	— 2,38,300	— 2,31,507	— 2,32,000
	GRAND TOTAL ..	12,26,408	13,91,900	16,57,106	17,06,700

XLVI. h.—MISCELLANEOUS—OTHER FEES, FINES AND FORFEITURES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fees for stamping weights and measures ..	34,400	33,000	35,083	35,000
Pound Fund Receipts	3,27,438	3,20,000	3,17,095	3,20,000
Other items	3,974	3,000	3,965	2,500
GRAND TOTAL—XLVI. h.—OTHER FEES, FINES AND FORFEITURES	3,65,812	3,56,000	3,56,143	3,57,500

XLVI. l.—MISCELLANEOUS—MISCELLANEOUS.

	RS.	RS.	RS.	RS.
Sale-proceeds of weights and measures	492	500	430	500
Sale of skins, etc., of wild animals destroyed ..	1,187	500	591	600
Transfer from the deposit account of grants from the Central Government for rural reconstruction other than co-operative training and education..	3,29,094 + 3,280(*a*)	4,75,000	6,58,080 + 23,720(*a*)	7,82,200
Other receipts	95,835	1,34,600	‡ 1,39,153	1,13,500
GRAND TOTAL—XLVI. l.—MISCELLANEOUS	4,29,888	6,10,600	8,21,974	8,96,800

* Represents the anticipated adjustment of lapsed deposits in the March 1937 Final accounts.
† Includes Rs. 13,800 recoverable from the Bengal Government on account of maintenance of their prisoners in Madras Jails.
(*a*) Relates to the Orissa Province.
‡ Includes Rs. 4,567 being fees for inclusion of names in the Electoral Rolls.

FAMINE RELIEF FUND.

RECEIPTS.

Major and minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
A. FAMINE RELIEF FUND.				
a. Transfers from the Revenue Account	..	..	17,00,000	4,500
b. Interest receipts	1,28,915	97,900	1,18,995	2,19,700
c. Recoveries of Famine Expenditure ..	58,656	10,000	7,501	..
B. INVESTMENT ACCOUNT.				
(i) Sale of Securities	..	..	..	..
(ii) Gain on realization of Securities ..	..	..	..	..
Total—Receipts ..	1,87,571	1,07,900	18,26,496	2,24,200
Opening balance—Cash	61,52,628	43,94,828	44,48,342	1,36,945
GRAND TOTAL ..	63,40,199	45,02,728	62,74,838	3,61,145

DISBURSEMENTS.

Major and minor heads. (6)	Accounts, 1935–1936. (7)	Budget Estimate, 1936–1937. (8)	Preliminary Accounts, 1936–1937. (9)	Budget Estimate, 1937–1938. (10)
	RS.	RS.	RS.	RS.
A. FAMINE RELIEF FUND.				
a. Transfers to the Revenue Account—				
i. For Expenditure on Relief of serious famine and of distress due to serious Famine, Floods, etc.	17,66,642	1,00,000	..	1,00,000
ii. For Expenditure under Proviso to section 5 of Act XVI of 1936 on Protective Irrigation Works.	1,25,215	95,000	..	93,000
B. INVESTMENT ACCOUNT.				
i. Purchase of Securities	..	..	60,93,197	1,66,500
ii. Payment of Advance interest on Securities Purchased	..	..	44,696	1,100
iii. Loss on realization of Securities.	..	..	..	..
Total—Disbursements ..	18,91,857	1,95,000	61,37,893	3,60,600
Closing balance—Cash	44,48,342	43,07,728	1,36,945	545
GRAND TOTAL ..	63,40,199	45,02,728	62,74,838	3,61,145
Market value of Securities on the last day of the Financial year			58,58,616	60,24,065

STATEMENT SHOWING THE DEMAND, COLLECTION AND BALANCE UNDER "VII. a. LAND REVENUE—ORDINARY REVENUE—INCLUSIVE OF CESSES."

Particulars. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4) †	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Balance outstanding at the beginning of the official year ..	84,76,000	42,06,000	33,93,000	49,26,000
Gross Land Revenue demand of the corresponding fasli *year.*				
I. Assessment on holding—				
Dry	2,32,68,000	2,31,11,000	2,30,72,000	2,30,72,000
Wet	3,55,43,000	3,48,80,000	3,50,53,000	3,50,66,000
Garden lands in South Kanara and Malabar	22,83,000	22,83,000	22,83,000	22,83,000
Total ..	6,10,94,000	6,02,74,000	6,04,08,000	6,04,21,000
II. Second-crop assessment .. .. .. } III. Water-rate on dry lands	36,51,000	38,48,000	34,59,000	37,02,000
IV. Miscellaneous—				
(i) Jodi and quit-rent on minor inams .. .. } (ii) Water-rate charged on minor inams ..	51,92,000	47,15,000	47,05,000	47,21,000
(iii) Water-rate on whole inam and zamindari villages	31,81,000	27,42,000	27,76,000	28,22,000
(iv) Revenue from lands cultivated but not included in the jamabandi	5,39,000	5,48,000	5,35,000	5,41,000
(v) Revenue from cultivation of poramboke lands.	4,48,000	4,41,000	4,17,000	4,21,000
(vi) Tree revenue	3,55,000	3,39,000	3,60,000	3,62,000
(vii) Commission on private estates under Government management	14,000	42,000	84,000	91,000
(viii) Charge for water on dry lands irrigated without permission	3,93,000	3,46,000	3,85,000	3,72,000
(ix) Rent on islands situated in rivers	3,89,000	3,71,000	3,76,000	3,77,000
(x) Revenue from Proprietary Estates Village Service	5,60,000	5,55,000	5,33,000	5,33,000
(xi) Other items	5,01,000	4,78,000	4,89,000	4,70,000
Total, Item IV ..	1,15,72,000	1,05,77,000	1,06,60,000	1,07,10,000
IV-A Cesses in other than Permanently-settled Estates and Shrotriyams	88,06,000	87,93,000	87,78,000	87,85,000
V. (*a*) Peshkash on Permanently-settled Estates ..	49,93,000	47,38,000	46,79,000	46,79,000
(*b*) Shrotriyam Jodi	7,55,000	7,30,000	7,33,000	7,33,000
(*c*) Cesses in Permanently-settled Estates and Shrotriyams	31,94,000	28,25,000	28,17,000	27,99,000
VI. Total, Gross Land Revenue Demand (Items I to V).	9,40,65,000	9,17,85,000	9,15,34,000	9,18,29,000
VII. *Deduct*—Remissions—				
(i) Season remissions	9,75,000	11,50,000	15,02,000	12,00,000
(ii) Increment remissions (allowed on gradual introduction of new settlement rates) ..	3,30,000	2,20,000	1,75,000	37,000
(iii) Other fixed remissions	1,10,000	1,00,000	1,03,000	1,03,000
(iv) Beriz deductions	..	..	..	..
Total, Remissions ..	14,15,000	14,70,000	17,80,000	13,40,000
VIII. Net Land Revenue demand of the fasli year ..	9,26,50,000	9,03,15,000	8,97,54,000	9,04,89,000
Variations between the fasli and the official year's demand	— 18,54,000	— 2,12,000	17,83,000	— 1,91,000
IX. Net demand for the official year	9,07,96,000	9,01,03,000	9,15,37,000	9,02,98,000
Adjustment to the opening balance	— 26,000	..	..	..
X. Total demand, including the opening balance ..	9,92,46,000	9,43,09,000	9,49,30,000	9,52,24,000
XI. Actual or estimated collections including cesses ..	**8,61,09,000**	**8,58,55,500**	**8,31,93,000**	**8,49,95,000**
XI-A. Deduct—Payments to local boards of land and other cesses collected on their behalf ..	**1,16,66,000**	**1,15,68,000**	**1,15,95,000**	**1,13,61,000**
XI-B. Net Collections—Land Revenue—Ordinary Revenue (item XI minus item XI-A) ..	**7,44,43,000**	**7,42,87,500**	**7,15,98,000**	**7,36,34,000**
XII. Adjustment to item XI—				
(*a*) *Deduct*—Advance collections made or expected to be made in the year on account of kists falling due in the next official year	— 23,37,000	— 15,53,000	— 6,17,000	— 18,11,000
(*b*) *Add*—Advance collections of previous year adjusted towards the demand of the year	20,32,000	17,87,000	13,82,000	12,54,000
(*c*) *Add*—Irrecoverable arrears written off	1,00,57,000	12,03,000	60,24,400	71,54,000
(*d*) Other adjustments	— 24,000	28,000	22,000	21,000
Total, Adjustments ..	97,28,000	14,65,000	68,11,000	66,18,000
XIII. Total amount collected, adjusted or written off out of the demand	9,58,37,000	8,73,20,500	9,00,04,000	9,16,13,000
XIV. Percentage of Item XIII to Item X	96·57	92·58	94·81	96·21
XV. Balance outstanding at the end of the year (Item X *minus* Item XIII)	34,09,000	69,88,500	49,26,000	36,11,000

† Figures under items I—VIII represent the Revised Estimate figures as preliminary accounts are not available. Figures against item XII are provisional.

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Accounts (*In thousands of rupees*). VII. (*a*) Land Revenue—Ordinary Revenue.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct*—Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections (ordinary revenue). (14)	Adjustments. (15)	Total amount collected adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Ganjam	1,24	25,02	9	14	23	24,79	— 16	24,63	..	25,87	22,74	6,44	16,30	1,73	24,47	..	1,40
Vizagapatam	91	27,59	43	7	50	27,09	13	27,22	..	28,13	26,22	7,66	18,56	1,60	27,82	..	31
East Godavari ..	4,91	62,85	21	..	21	62,64	— 63	62,01	..	66,92	58,13	8,36	49,77	7,29	65,42	..	1,50
West Godavari ..	3,43	51,55	47	5	52	51,03	46	51,49	..	54,92	47,23	6,57	40,66	7,67	54,90	..	2
Kistna	4,61	48,27	24	4	28	47,99	— 50	47,49	— 2	52,08	43,74	6,87	36,87	6,85	50,59	..	1,49
Guntur	6,01	67,31	30	4	34	66,97	— 1,71	65,26	..	71,27	64,59	7,58	57,01	4,39	68,98	..	2,29
Nellore	2,01	35,81	1,55	5	1,60	34,21	13	34,34	..	36,35	30,56	4,60	25,96	5,11	35,67	..	68
Cuddapah	2,45	19,63	31	6	37	19,26	— 37	18,89	— 24	21,10	17,66	2,19	15,47	1,82	19,48	..	1,62
Anantapur	2,13	19,04	96	1	97	18,07	— 3,82	14,25	..	16,38	15,07	2,14	12,93	63	15,70	..	68
Bellary	5,25	24,21	31	2	33	23,88	— 57	23,31	..	28,56	24,92	2,65	22,27	1,98	26,90	..	1,66
Kurnool	2,41	23,88	18	..	18	23,70	— 1,20	22,50	..	24,91	23,36	3,02	20,34	85	24,21	..	70
Madras	12	1,42	..	..	..	1,42	2	1,44	..	1,56	3,46	..	3,46	— 2,07	1,39	..	17
Chingleput	2,70	28,15	12	14	26	27,89	— 68	27,21	..	29,91	25,65	3,46	22,19	3,42	29,07	..	84
Chittoor	1,64	17,16	65	11	76	16,40	55	16,95	..	18,59	15,05	2,82	12,23	2,39	17,44	..	1,15
North Arcot	4,79	39,54	22	9	31	39,23	— 2,32	36,91	..	41,70	35,72	4,88	30,84	4,65	40,37	..	1,33
South Arcot	8,08	59,30	4	3	7	59,23	2,16	61,39	..	69,47	57,22	6,13	51,09	9,05	66,27	..	3,20
Tanjore	12,45	1,03,09	35	23	58	1,02,51	— 6,15	96,36	..	1,08,81	88,44	10,37	78,07	18,59	1,07,03	..	1,78
Trichinopoly	3,57	38,88	13	10	23	38,65	— 85	37,80	..	41,37	36,44	4,52	31,92	4,36	40,80	..	57
Madura	2,17	37,42	87	3	90	36,52	— 23	36,29	..	38,46	33,21	4,12	29,09	3,16	36,37	..	2,09
Ramnad	4,14	18,49	40	1	41	18,08	— 1	18,07	..	22,21	16,82	2,32	14,50	29	17,11	..	5,10
Tinnevelly	86	35,21	74	8	82	34,39	— 2,06	32,33	..	33,19	30,87	4,06	26,81	1,86	32,73	..	46
Coimbatore	4	37,77	25	1	26	37,51	— 68	36,83	..	36,87	35,77	3,85	31,92	1,09	36,86	..	1
The Nilgiris	13	1,92	..	2	2	1,90	..	1,90	..	2,03	1,78	20	1,58	22	2,00	..	3
Salem	76	34,16	91	94	1,85	32,31	14	32,45	..	33,21	31,80	3,78	28,02	1,03	32,83	..	38
South Kanara ..	1,27	32,40	..	1,68	1,68	30,72	— 22	30,50	..	31,77	29,83	2,93	26,90	96	30,79	..	98
Malabar	6,68	50,58	2	45	47	50,11	3	50,14	..	56,82	44,81	5,14	39,67	8,36	53,17	..	3,65
Total ..	84,76	9,40,65	9,75	4,40	14,15	9,26,50	— 18,54	9,07,96	— 26	9,92,46	8,61,09	1,16,66	7,44,43	97,28	9,58,37	96·57	34,09

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1936–1937.

Preliminary accounts (*In thousands of rupees*). VII. (*a*) Land Revenue—Ordinary Revenue.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	*Deduct*—Remissions. Other remissions. (5)	*Deduct*—Remissions. Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past year's transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct*—Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections (ordinary revenue). (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Vizagapatam	1,55	34,82	21	8	29	34,53	10	34,63	..	36,18	33,29	7,81	25,48	2,00	35,29	..	89
East Godavari ..	1,50	61,80	35	..	35	61,45	1,50	62,95	..	64,45	58,01	8,67	49,34	4,51	62,52	..	1,93
West Godavari ..	2	51,57	48	5	53	51,04	..	51,04	..	51,06	46,11	7,19	38,92	4,92	51,03	..	3
Kistna	1,49	48,27	63	4	67	47,60	75	48,35	..	49,84	44,23	6,60	37,63	4,37	48,60	..	1,24
Guntur	2,29	67,54	3,25	4	3,29	64,25	56	64,81	..	67,10	58,88	7,53	51,35	— 1,10	57,78	..	9,32
Nellore	68	35,82	39	5	44	35,38	— 2	35,36	..	36,04	30,78	4,39	26,39	4,58	35,36	..	68
Cuddapah	1,62	19,38	90	6	96	18,42	7	18,49	..	20,11	18,56	2,25	16,31	48	19,04	..	1,07
Anantapur	68	18,68	1,38	1	1,39	17,29	48	17,77	..	18,45	16,09	2,10	13,99	1,64	17,73	..	72
Bellary	1,66	24,35	27	2	29	24,06	1,42	25,48	..	27,14	19,38	2,81	16,57	3,30	22,68	..	4,46
Kurnool	70	24,05	23	..	23	23,82	1,23	25,05	..	25,75	22,33	2,76	19,57	2,55	24,88	..	87
Madras	17	1,62	..	..	..	1,62	2	1,64	..	1,81	2,99	..	2,99	— 1,48	1,51	..	30
Chingleput	84	28,02	10	15	25	27,77	68	28,45	..	29,29	24,56	3,50	21,06	3,55	28,11	..	1,18
Chittoor	1,15	16,88	1,11	8	1,19	15,69	..	15,69	..	16,84	14,67	3,32	11,35	55	15,22	..	1,62
North Arcot	1,33	38,24	2,05	10	2,15	36,09	1,18	37,27	..	38,60	34,49	4,52	29,97	48	3,547	..	3,13
South Arcot	3,20	59,38	1	3	4	59,34	1,17	60,51	..	63,71	56,23	6,25	49,98	5,58	61,81	..	1,90
Tanjore	1,78	96,07	36	21	57	95,50	7,83	1,03,33	..	1,05,11	85,24	9,77	75,47	10,72	95,96	..	9,15
Trichinopoly	57	38,55	14	8	22	38,33	1,52	39,85	..	40,42	34,61	4,47	30,14	5,11	39,72	..	70
Madura	2,09	37,58	97	3	1,00	36,58	39	36,97	..	39,06	34,44	4,32	30,12	2,98	37,42	..	1,64
Ramnad	5,10	19,01	30	1	31	18,70	1	18,71	..	23,81	20,47	6,54	13,93	— 39	20,08	..	3,73
Tinnevelly	46	36,36	80	8	88	35,48	— 92	34,56	..	35,02	33,03	4,35	28,68	1,90	34,93	..	9
Coimbatore	1	38,15	15	3	18	37,97	..	37,97	..	37,98	35,77	4,09	31,68	2,20	37,97	..	1
The Nilgiris	3	1,92	..	2	2	1,90	4	1,94	..	1,97	1,79	19	1,60	9	1,88	..	9
Salem	38	34,13	93	36	1,29	32,84	— 14	32,70	..	33,08	31,64	3,91	27,73	91	32,55	..	53
South Kanara ..	98	32,48	..	84	84	31,64	— 4	31,60	..	32,58	29,03	3,31	25,72	2,44	31,47	..	1,11
Malabar	3,65	50,67	1	41	42	50,25	..	50,25	..	53,90	45,31	5,30	40,01	5,72	51,03	..	2,87
Total ..	33,93	9,15,34	15,02	2,78	17,80	8,97,54	17,83	9,15,37	..	9,49,30	8,31,93	1,15,95	7,15,98	68,11	9,00,04	94,81	49,26

Figures in columns (2) to (7) represent Revised Estimate figures.

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). VII (*a*) Land Revenue—Ordinary Revenue.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections (Ordinary revenue).	Adjustments.	Total amount collected adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam	89	34,87	25	7	32	34,55	..	34,55	..	35,44	32,79	7,62	25,17	1,71	34,50	..	94
East Godavari ..	1,93	61,80	10	..	10	61,70	..	61,70	..	63,63	55,90	8,50	47,40	6,09	61,99	..	1,64
West Godavari ..	3	51,79	30	5	35	51,44	..	51,44	..	51,47	45,48	6,54	38,94	5,94	51,42	..	5
Kistna	1,24	48,27	38	4	42	47,85	..	47,85	..	49,09	42,25	6,90	35,35	5,63	47,88	..	1,21
Guntur	9,32	67,58	33	4	37	67,21	1,30	68,51	..	77,83	75,25	7,80	67,45	— 63	74,62	..	3,21
Nellore	68	36,33	1,50	5	1,55	34,78	— 14	34,64	..	35,32	30,74	5,20	25,54	3,64	34,38	..	94
Cuddapah	1,07	19,61	90	6	96	18,65	— 6	18,59	..	19,66	18,18	2,20	15,98	70	18,88	..	78
Anantapur	72	18,94	1,15	1	1,16	17,78	— 8	17,70	..	18,42	17,31	2,10	15,21	70	18,01	..	41
Bellary	4,46	24,35	72	2	74	23,61	— 46	23,15	..	27,61	23,27	2,65	20,62	49	23,76	..	3,85
Kurnool	87	24,05	23	..	23	23,82	..	23,82	..	24,69	23,92	2,80	21,12	34	24,26	..	43
Madras	30	1,55	..	..	..	1,55	..	1,55	..	1,85	1,65	..	1,65	..	1,65	..	20
Chingleput	1,18	28,02	10	15	25	27,77	— 68	27,09	..	28,27	27,03	3,50	23,53	30	27,33	..	94
Chittoor	1,62	16,90	1,52	8	1,60	15,30	— 1	15,29	..	16,91	14,92	3,06	11,86	56	15,48	..	1,43
North Arcot	3,13	39,10	1,00	10	1,10	38,00	— 96	37,04	..	40,17	35,29	4,29	31,00	2,11	37,40	..	2,77
South Arcot	1,90	59,38	1	3	4	59,34	..	59,34	..	61,24	54,26	6,35	47,91	5,55	59,81	..	1,43
Tanjore	9,15	97,01	36	19	55	96,46	— 24	96,22	..	1,05,37	82,96	9,14	73,82	13,63	96,59	..	8,78
Trichinopoly	70	38,55	14	7	21	38,34	..	38,34	..	39,04	34,93	4,48	30,45	3,51	38,44	..	60
Madura	1,64	37,66	98	3	1,01	36,65	..	36,65	..	38,29	35,80	4,30	31,50	1,87	37,67	..	62
Ramnad	3,73	19,10	20	1	21	18,89	— 1	18,88	..	22,61	19,12	5,70	13,42	17	19,29	..	3,32
Tinnevelly	9	35,87	80	8	88	34,99	..	34,99	..	35,08	33,41	4,27	29,14	1,57	34,98	..	10
Coimbatore	1	38,23	11	3	14	38,09	..	38,09	..	38,10	37,40	4,00	33,40	67	38,07	..	3
The Nilgiris	9	1,92	..	2	2	1,90	..	1,90	..	1,99	1,98	19	1,79	— 4	1,94	..	5
Salem	53	34,16	91	7	98	33,18	— 9	33,09	..	33,62	32,46	3,78	28,68	66	33,12	..	50
South Kanara ..	1,11	32,58	..	2	2	32,56	— 46	32,10	..	33,21	30,17	3,07	27,10	1,95	32,12	..	1,09
Malabar	2,87	50,67	1	18	19	50,48	— 2	50,46	..	53,33	43,48	5,17	38,31	9,06	52,54	..	79
Total ..	49,26	9,18,29	12,00	1,40	13,40	9,04,89	— 1,91	9,02,98	..	9,52,24	8,49,95	1,13,61	7,36,34	66,18	9,16,13	96,21	36,11

N

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Accoun s (*In thousands of rupees*). Peshkash.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections. (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Ganjam	10	4,30	..	..	..	4,30	..	4,30	..	4,40	3,82	..	3,82	..	3,82	..	58
Vizagapatam	..	9,48	..	..	..	9,48	..	9,48	..	9,48	9,59	..	9,59	— 15	9,44	..	4
East Godavari ..	28	5,58	..	..	..	5,58	— 13	5,45	..	5,73	5,38	..	5,38	..	5,38	..	35
West Godavari ..	..	2,02	..	..	..	2,02	..	2,02	..	2,02	1,98	..	1,98	4	2,02	..	..
Kistna	..	2,56	..	..	..	2,56	..	2,56	..	2,56	2,57	..	2,57	— 2	2,55	..	1
Guntur	..	45	..	..	..	45	..	45	..	45	1,99	..	1,99	— 1,54	45	..	..
Nellore	4	4,07	..	..	..	4,07	..	4,07	..	4,11	2,53	..	2,53	1,53	4,06	..	5
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	1,43	..	1,43	— 1,43	..	..	..
Chingleput	2	1,54	..	..	..	1,54	..	1,54	..	1,56	1,03	..	1,03	52	1,55	..	1
Chittoor	31	3,52	..	..	..	3,52	..	3,52	..	3,83	2,67	..	2,67	88	3,55	..	28
North Arcot	5	62	..	..	..	62	..	62	..	67	59	..	59	6	65	..	2
South Arcot	2	9	..	..	..	9	— 1	8	..	10	8	..	8	..	8	..	2
Tanjore	5	35	..	..	..	35	..	35	..	40	30	..	30	7	37	..	3
Trichinopoly	..	58	..	..	..	58	..	58	..	58	59	..	59	— 1	58	..	..
Madura	5	1,72	..	..	..	1,72	..	1,72	..	1,77	1,69	..	1,69	— 1	1,68	..	9
Ramnad	2,33	6,52	..	..	..	6,52	..	6,52	..	8,85	5,83	..	5,83	— 28	5,55	..	3,30
Tinnevelly	..	2,37	..	..	..	2,37	..	2,37	..	2,37	2,29	..	2,29	7	2,36	..	1
Coimbatore	..	25	..	..	..	25	..	25	..	25	28	..	28	— 3	25	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	4	3,91	..	..	..	3,91	..	3,91	..	3,95	3,94	..	3,94	..	3,94	..	1
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	3,29	49,93	..	..	..	49,93	— 14	49.79	..	53,08	48,58	..	48,58	— 30	48,28	..	4,80

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1936–1937.

Preliminary accounts (*In thousands of rupees*). Peshkash.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections.	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam	55	10,65	..	..	..	10,65	..	10,65	..	11,20	10,91	..	10,91	8	10,99	..	21
East Godavari ..	35	5,58	..	..	..	5,58	+ 1	5,59	..	5,94	5,52	..	5,52	5	5,57	..	37
West Godavari ..	..	2,02	..	..	..	2,02	..	2,02	..	2,02	2,09	..	2,09	— 7	2,02	..	..
Kistna	1	2,56	..	..	..	2,56	..	2,56	..	2,57	2,58	..	2,58	— 2	2,56	..	1
Guntur	..	45	..	..	..	45	..	45	..	45	1,86	..	1,86	— 1,41	45	..	..
Nellore	5	4,07	..	..	..	4,07	..	4,07	..	4,12	2,54	..	2,54	+ 1,42	3,96	..	16
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	1,07	..	1,07	— 1,07	..	..	..
Chingleput	1	1,54	..	..	..	1,54	..	1,54	..	1,55	1,01	..	1,01	+ 53	1,54	..	1
Chittoor	28	3,52	..	..	..	3,52	..	3,52	..	3,80	2,94	..	2,94	+ 56	3,50	..	30
North Arcot ..	2	62	..	..	..	62	..	62	..	64	62	..	62	..	62	..	2
South Arcot	2	9	..	..	..	9	..	9	..	11	11	..	11	..	11	..	..
Tanjore	3	35	..	..	..	35	..	35	..	38	29	..	29	4	33	..	5
Trichinopoly	..	58	..	..	..	58	..	58	..	58	58	..	58	..	58	..	..
Madura	9	1,72	..	..	..	1,72	..	1,72	..	1,81	1,82	..	1,82	— 8	1,74	..	7
Ramnad	3,30	6,52	..	..	.	6,52	..	6,52	..	9,82	7,57	..	7,57	— 17	7,40	..	2,42
Tinnevelly	1	2,37	..	..	..	2,37	..	2,37	..	2,38	2,43	..	2,43	— 5	2,38	..	..
Coimbatore	..	25	..	..	..	25	..	25	..	25	28	..	28	— 3	25	..	..
The Nilgiris	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..
Salem	1	3,90	..	..	..	3,90	..	3,90	..	3,91	3,87	..	3,87	..	3,87	..	4
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,73	46,79	..	..	..	46,79	+ 1	46,80	..	51,53	48,09	..	48,09	— 22	47,87	..	3,66

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). Peshkash.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections.	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam ..	21	10,65	..	..	..	10,65	..	1,065	..	10,86	11,42	..	11,42	— 76	10,66	..	20
East Godavari ..	37	5,58	..	..	..	5,58	+ 1	5,59	..	5,96	5,31	..	5,31	..	5,31	..	65
West Godavari ..	..	2,02	..	..	..	2,02	..	2,02	..	2,02	1,97	..	1,97	..	1,97	..	5
Kistna	1	2,56	..	..	..	2,56	..	2,56	..	2,57	2,56	..	2,56	..	2,56	..	1
Guntur	..	45	..	..	..	45	..	45	..	45	1,99	..	1,99	—1,54	45	..	..
Nellore	16	4,07	..	..	..	4,07	..	4,07	..	4,23	2,69	..	2,69	1,40	4,09	..	14
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	1	1,54	..	..	..	1,54	..	1,54	..	1,55	1,52	..	1,52	2	1,54	..	1
Chittoor	30	3,52	..	..	..	3,52	..	3,52	..	3,82	3,65	..	3,65	..	3,65	..	17
North Arcot	2	62	..	..	..	62	..	62	..	64	62	..	62	..	62	..	2
South Arcot	..	9	..	..	..	9	..	9	..	9	10	..	10	— 1	9	..	..
Tanjore	5	35	..	..	..	35	..	35	..	40	31	..	31	..	31	..	9
Trichinopoly ..	..	58	..	..	..	58	..	58	..	58	58	..	58	..	58	..	..
Madura	7	1,72	..	..	..	1,72	..	1,72	..	1,79	1,71	..	1,71	..	1,71	..	8
Ramnad	2,42	6,52	..	..	..	6,52	..	6,52	..	8,94	7,69	..	7,69	—1,00	6,69	..	2,25
Tinnevelly	..	2,37	..	..	..	2,37	..	2,37	..	2,37	2,29	..	2,29	4	2,33	..	4
Coimbatore	..	25	..	..	..	25	..	25	..	25	25	..	25	..	25	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	4	3,90	..	..	..	3,90	..	3,90	..	3,94	3,89	..	3,89	..	3,89	..	5
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	3,66	46,79	..	..	..	46,79	+ 1	46,80	..	50,46	48,55	..	48,55	— 1,85	46,70	..	3,76

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Accounts (*In thousands of rupees*). Shrotriyam Jodi.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections. (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Ganjam	1	46	..	..	..	46	..	46	..	47	46	..	46	— 1	45	..	2
Vizagapatam ..	..	55	..	..	..	55	..	55	..	55	53	..	53	..	53	..	2
East Godavari ..	..	30	..	..	..	30	..	30	— 1	29	29	..	29	..	29	..	..
West Godavari ..	..	25	..	..	..	25	..	25	..	25	25	..	25	..	25	..	..
Kistna	1	12	..	..	..	12	..	12	..	13	12	..	12	..	12	..	1
Guntur	1	28	..	..	..	28	..	28	..	29	27	..	27	..	27	..	2
Nellore	2	72	..	..	..	72	..	72	..	74	71	..	71	1	72	..	2
Cuddapah	3	35	..	..	..	35	..	35	..	38	35	..	35	..	35	..	3
Anantapur	3	15	..	..	..	15	..	15	+ 2	20	19	..	19	..	19	..	1
Bellary	2	12	..	..	..	12	..	12	..	14	13	..	13	..	13	..	1
Kurnool	..	11	..	..	..	11	..	11	..	11	11	..	11	..	11	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	3	68	..	..	..	68	..	68	..	71	67	..	67	..	67	..	4
Chittoor	1	16	..	..	..	16	..	16	..	17	16	..	16	1	17	..	..
North Arcot	2	13	..	..	..	13	..	13	..	15	18	..	18	— 5	13	..	2
South Arcot	2	22	..	..	..	22	— 1	21	..	23	21	..	21	..	21	..	2
Tanjore	5	1,23	..	..	..	1,23	..	1,23	..	1,28	1,24	..	1,24	..	1,24	..	4
Trichinopoly ..	1	11	..	..	..	11	..	11	..	12	11	..	11	..	11	..	1
Madura	..	10	..	..	..	10	..	10	..	10	14	..	14	— 5	9	..	1
Ramnad	3	57	..	..	..	57	..	57		60	54	..	54	2	56	..	4
Tinnevelly	1	50	..	..	..	50	..	50	..	51	50	..	50	..	50	..	1
Coimbatore	..	3	..	..	..	3	..	3	..	3	..	..	..	3	3	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	2	41	..	..	..	41	..	41	..	43	40	..	40	..	40	..	3
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	33	7,55	..	..	..	7,55	— 1	7,54	+ 1	7,88	7,56	..	7,56	— 4	7,52	..	36

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1936–1937.

Preliminary Accounts (*In thousands of rupees*). Shrotriyam Jodi.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	*Deduct*—Remissions. Other remissions. (5)	*Deduct*—Remissions. Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections. (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Vizagapatam	4	80	..	..	..	80	..	80	..	84	84	..	84	— 1	83	..	1
East Godavari ..	..	30	..	..	..	30	..	30	..	30	30	..	30	— 2	28	..	2
West Godavari ..	..	25	..	..	..	25	..	25	..	25	25	..	25	..	25	..	..
Kistna	1	12	..	..	..	12	..	12	..	13	12	..	12	..	12	..	1
Guntur	2	28	..	..	..	28	..	28	..	30	27	..	27	..	28	..	3
Nellore	2	72	..	..	..	72	..	72	..	74	71	..	71	+ 1	72	..	2
Cuddapah	3	35	..	..	..	35	..	35	..	38	35	..	35	+ 1	36	..	2
Anantapur	1	15	..	..	..	15	..	15	..	16	17	..	17	— 2	15	..	1
Bellary	1	12	..	..	..	12	..	12	..	13	10	..	10	1	11	..	2
Kurnool	..	11	..	..	..	11	..	11	..	11	11	..	11	..	11	..	..
Madras	..	..	..	..	..	..	..	..	..	..	1	..	1	— 1	..	..	..
Chingleput	4	68	..	..	..	68	..	68	..	72	69	..	69	— 2	67	..	5
Chittoor	..	16	..	..	..	16	..	16	..	16	15	..	15	..	15	..	1
North Arcot	2	13	..	..	..	13	..	13	..	15	14	..	14	..	14	..	1
South Arcot	2	22	..	..	..	22	— 1	21	..	23	24	..	24	— 2	22	..	1
Tanjore	4	1,23	..	..	..	1,23	..	1,23	..	1,27	1,23	..	1,23	+ 1	1,24	..	3
Trichinopoly	1	11	..	..	.	11	..	11	..	12	11	..	11	..	12	..	1
Madura	1	10	..	..	..	10	..	10	..	11	16	..	16	— 6	10	..	1
Ramnad	4	57	..	..	..	57	..	57	..	61	59	..	59	— 1	58	..	3
Tinnevelly	1	50	..	..	..	50	..	50	..	51	52	..	52	— 2	50	..	1
Coimbatore	..	3	..	..	..	3	..	3	..	3	..	..	..	3	3	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	3	40	..	..	..	40	..	40	..	43	40	..	40	— 1	39	..	4
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	36	7,33	..	..	..	7,33	— 1	7,32	..	7,68	7,46	..	7,46	— 13	7,35	..	35

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). Shrotriyam Jodi.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections.	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam	1	80	..	..	..	80	..	80	..	81	78	..	78	..	78	..	3
East Godavari ..	2	30	..	..	..	30	..	30	..	32	30	..	30	..	30	..	2
West Godavari ..	..	25	..	..	..	25	..	25	..	25	24	..	24	..	24	..	1
Kistna	1	12	..	..	..	12	..	12	..	13	12	..	12	..	12	..	1
Guntur	3	28	..	..	..	28	..	28	..	31	28	..	28	..	28	..	3
Nellore	2	72	..	..	..	72	..	72	..	74	72	..	72	..	72	..	2
Cuddapah	2	35	..	..	..	35	..	35	..	37	35	..	35	..	35	..	2
Anantapur	1	15	..	..	..	15	..	15	..	16	15	..	15	..	15	..	1
Bellary	2	12	..	..	..	12	..	12	..	14	11	..	11	2	13	..	1
Kurnool	..	11	..	..	..	11	..	11	..	11	11	..	11	..	11	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	5	68	..	..	..	68	..	68	..	73	70	..	70	— 1	69	..	4
Chittoor	1	16	..	..	..	16	..	16	..	17	16	..	16	..	16	..	1
North Arcot	1	13	..	..	..	13	..	13	..	14	13	..	13	..	13	..	1
South Arcot	1	22	..	..	..	22	..	22	..	23	23	..	23	..	23	..	..
Tanjore	3	1,23	..	..	..	1,23	..	1,23	..	1,26	1,23	..	1,23	..	1,23	..	3
Trichinopoly	1	11	..	..	..	11	..	11	..	12	11	..	11	..	11	..	1
Madura	1	10	..	..	..	10	..	10	..	11	10	..	10	..	10	..	1
Ramnad	3	57	..	..	..	57	..	57	..	60	58	..	58	..	58	..	2
Tinnevelly	1	50	..	..	..	50	..	50	..	51	50	..	50	1	51	..	..
Coimbatore	..	3	..	..	..	3	..	3	..	3	3	..	3	..	3	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	4	40	..	..	..	40	..	40	..	44	40	..	40	..	40	..	4
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	35	7,33	..	..	..	7,33	..	7,33	..	7,68	7,33	..	7,33	+ 2	7,35	..	33

INDEX

PAGES

A

Abkari 7
Adhesive Revenue Stamps .. 8
Administration of Justice—
 Receipts 26–27
Administration of Indian Partnership
 Act 38
Agency Tracts—Excise Receipts .. 4, 7
Agricultural College Receipts .. 33
Agriculture—
 Receipts 33–34
 Stations 33
Agricultural Implements—
 Interest on loans for 25
Agriculturists' Loans Act—
 Interest on loans under 25
Alcohol 3
Aquarium 37
Arrack—Fees for 4
Arrears of Revenue—Interest on .. 26
Arts Colleges 30
Audit, Fees for—Government .. 43
Audit Fees—Co-operative Societies .. 35

B

Bacteriological Laboratories .. 32–33
Beer 4
Betting Tax 14
Bhang 6
Bills of Exchange and Hundis .. 8
Birth, Death and Marriage registration
 fees 38
Book-makers Tax 14
Board of Examiners 38
Bung Rods and Dram Measures .. 7

C

Cattle-pounds—
 Receipts 43
Central Road Fund 39
Cesses—Land Revenue 2
Cinchona 36, 37
Cinchona Plantations 36
Civil Works—
 Receipts 39
College, Agricultural 33
College, Engineering 30
College, Forest 11
Colleges, Government Arts 30
College, Law 30
Colleges, Training 30
College, Veterinary 34
Commercial Spirits—Receipts from .. 6
Commissioner—Government Examina-
 tions 38

PAGES

C—*cont.*

Confiscated Property—Sale-proceeds. 26
Contributions—
 Education 30
 Medical 31
 Miscellaneous 43
 Public Health 33
Contributions for pensions and gratui-
 ties 41
Contribution for Railway Police .. 29
Co-operative Credit 35
Co-operative Education and training
 —Grant for 35
Co-operative Societies—
 Interest on loans to 25
Corporation Tax 1
Country Fermented Liquors .. 3, 4
Country Spirits 3, 4
Court-fees realized in Cash 26
Court-fees realized in Stamps .. 8
Cultivators, Interest on Advances to. 25

D

Deposit Accounts—Transfers from—
 Agriculture 33
 Co-operative Credit 35
 Fisheries 37
 Industries 36
 Miscellaneous 43
 Veterinary 34
Deposits, unclaimed 43
Distillery Fees 3, 7
Distilleries 3, 7
Dram Measures and Bung Rods .. 7
Drift and Waif Wood—Receipts .. 10
Druggists' Permits—Fees from .. 6
Duty, excise 6
Duty on impressing documents .. 8

E

Education—Receipts 30–31
Electricity duties 14
Electric Power—Sale of 40
Electric Supply Schemes—
 Dindigul, Virudunagar and Palni .. 40
Endowments—Education—
 Income from 30
Endowments—Medical—Income from. 31
Engineering College 30
Engine Drivers and Water-works fitters 38
Escheated Property—Sale proceeds of. 26
Examination—Fees 31, 38
Excise—Provincial—Receipts .. 3–7

PAGES

F

Famine Relief Fund 41, 44–45
Fees—Birth, Death and Marriage Registration 38
Fees from Colleges and Schools .. 30–31
Fees for Copies of Registered Documents 12
Fees—Examination 31, 38
Fees for Government Audit 43
Fees for Grant of Licences to Motor drivers 13
Fees—Medical College and Schools .. 31
Fees for the Inspection of Steam Boilers 38
Fees—Registration of Trade Unions .. 38
Fees for registering Documents .. 12
Fees for stamping Weights and Measures 43
Fees—Under the Indian Electricity Rule 14
Fees for the Electrical Inspection of Cinemas 14
Fees under Tea Districts Emigrant Labour Act 38
Fermented Liquor, Country 4
Fines, creditable to local bodies .. 27
Fines, magisterial 27
Fines and Penalties—Stamps .. 8
Fisheries—Rents of 1
Fisheries Department—Receipts .. 36, 37
Fish-curing yards 37
Forest College Receipts 11
Foreign Liquor—Receipts 5
Foreign Liquor Taverns 5
Forest Panchayats 11
Forest Panchayat—Compounding fees. 11
Forest—Receipts 10–11

G

Gallonage Fees 4, 5
Ganja—Duty on 6
Gardens—Botanical and other public. 33
Gazettes—Sale of 42
General Police Fund 29
Government Arts Colleges 30
Government Audit—Fees for .. 43
Government Examinations 31, 39
Government Professional Colleges .. 30
Government Schools 30
Gratuities 41

H

Hemp and other drugs 3, 6
Hire of Convicts—Receipts from .. 28
Hundis, Bills of Exchange—Stamps. 8
Hospital Receipts 31
Hydro-Electric Schemes—Receipts .. 40

I

Imperial Council of Agricultural Research—Grants from 33, 34, 37
Income-tax—Receipts 1
Indian Central Cotton Committee—Grants from 33
Industrial Installations—Receipts .. 36
Industrial Engineering Workshops .. 36
Industrial Schools 36
Industries—Receipts 36–37
Inland Fisheries 37
Interest—Receipts 24–26

PAGES

I—*cont.*

Interest—Loans to Government Servants 24
Irrigation—Receipts 15–23
Irrigation—Productive 15–17
Irrigation—Unproductive 15, 18–20
Irrigation—Portion of Land Revenue due to 1, 16, 18, 22

J

Jails and Convict Settlements—Receipts 28
Judicial—Stamps 8, 9
Justice—Administration of .. 26–27

K

Kerala Soap Institute 36

L

Labour Departments—Receipts .. 38
Land Mortgage Banks—Interest on loans to 25
Land Revenue—Receipts 1–2, 46–55
Land Revenue due to Irrigation 1, 16, 18, 22
Land tax—Redemption of 1
Law College 30
Licence and Distillery Fees—Receipts. 7
Lint and Seeds—Sale of 33
Liquidation Charges 35
Liquors, country 3, 4
Liquors—Malt 3, 4
Loans and Advances—Interest on .. 24–25
Local Bodies—Magisterial fines creditable to 27
Local Boards—Land, etc., Cesses .. 2
Luxury Taxes 14

M

Madras Motor Vehicles Tax .. 13
Magisterial fines 27
Malt Liquors 3, 4
Manufactures—Jails 28
Marine Biological section 37
Medical Inspection Fees 31
Medical—Receipts 31
Medicated wines—Licence fees .. 5
Medicines—Sale of 31
Mental Hospital—Receipts .. 31
Mettur Township Administration receipts 39
Mettur Hydro-Electric Scheme .. 40
Miscellaneous 43
Miscellaneous Departments—Receipts 38–39
Motor Vehicles—Receipts 13
Municipal and other public corporations—Interest on loans to .. 25

N

Navigation, Embankment and Drainage Works—Receipts 15–23
Nilgiri Fisheries—Receipts .. 37
Non-Judicial Stamps 8, 9

O

Opium 3, 6
Other Taxes and Duties 14
Overpayments recoveries of—See Recoveries of Overpayments
Oyster Farm 37

PAGES

P

Panchayat-Forest—Receipts .. 11
Pasteur Institute 32
Payments for Services rendered—Collection of—See each major head.
Pearl and Chank Fisheries 37
Pensions and Gratuities—Contributions 41
Peshkash 2
Plantations—Cinchona 37
Police—Receipts 29
General Police Fund .. 29
Pound Fund—Receipts 43
Presidency Police—Receipts .. 29
Press receipts 42
Printers' Ink 36
Printing—Stationery and 42
Printing Work done for Postal and Telegraph Department 42
Privy Council receipts 27
Professional Colleges—Government .. 30
Provincial Excise 3–7
Public Health—Receipts 32–33
Public Service Commission, Madras. 38
Pumping and Boring 36
Pykara Hydro-electric Scheme .. 40

Q

Quinine manufacture 28

R

Railway Police—Contributions for .. 29
Receipts—From Electricity Duties .. 14
Recoveries of Overpayments—
Administration of Justice.. .. 26
Agriculture 33
Education 30
Excise—Provincial 3
Industries 36
Jails and Convict Settlements .. 28
Land Revenue 1
Medical 31
Miscellaneous 43
Police 29
Public Health 32
Redemption of land-tax—Sale-proceeds of waste lands and .. 1
Refunds—
Administration of Justice.. .. 26, 27
Agriculture 33
Civil Works 39
Co-operative Credit 35
Education 30
Excise—Provincial 3
Electric Schemes 40
Forest 10, 11
Industries 36, 37
Interest 24
Irrigation, Navigation, Embankment and Drainage works .. 15–23
Jails and Convict settlements .. 28
Land Revenue 1, 2
Medical 31
Miscellaneous 43
Miscellaneous departments .. 38, 39
Motor Vehicles Taxation Acts .. 13
Other Taxes and Duties 14
Police 29
Public Health 32, 33
Registration 12
Stamps 8, 9
Stationery and Printing 42
Superannuation—Receipts in aid of. 41
Veterinary 34

PAGES

R—*cont.*

Refunds of Grants—Water-supply and Drainage Schemes 32
Registered Documents—Fees for copies of 12
Registration—Receipts 12
Rents of Fisheries 1
Rents of Buildings .. 2, 11, 28, 33, 36, 39
Revenue Stamps—Adhesive .. 8
Rural Areas—Grants for economic Development and Improvement .. 43
Ryotwari and Miscellaneous—Land Revenue Receipts 1,2

S

Sale of stamps 8
Sale of lint and seeds and green manure seeds 33
Sale of gazettes and other Publications 42
Sale of medicines 31
Sale of land and houses 43
Sale of old stores and materials .. 43
Sale of power 40
Sale of skins, etc., of wild animals destroyed 43
Sale-proceeds of unclaimed and escheated property .. 26
„ of sera and vaccines .. 32
„ of waste lands 1
„ of weights and measures 43
Sales of water 16, 18, 20, 22, 23
Salt—Receipts 1
Sandalwood, Forest produce .. 10
Sanitary Engineering—Receipts .. 32
School of Arts 36
Schools—Receipts 30
Search fees—Registration 12
Secretariat Presses 42
Sera and vaccines—Sale-proceeds of.. 32
Sericulture—Receipts 36
Serum Institute—Sale of used animals. 34
Services rendered—Collection of payments for—See each major head
Shrotriyam jodi 2
Special Laws—Interest on loans under. 25
Stamps 8–9
Stamps—Judicial 8
„ Non-Judicial 8–9
Stationery and Printing—Receipts .. 42
Steam-boiler Inspection 39
Sugarcane mills 36
Sugar Excise Fund 35
Superannuation—Receipts in aid of .. 41
Survey and Settlement recoveries .. 1

T

Tanur Station, Fisheries 37
Taxes on income—Receipts .. 1
Textile Institute 36
Thermo-Electric Schemes—Receipts .. 40
Timber—Receipts 10–11
Totalisators 14
Township Administration—Mettur .. 39
Trade Union—Registration fees .. 38
Transfer from the Deposit Account of the Grants made by the Imperial Council of Agricultural Research .. 33
Transfer from the Deposit Account of the Grants made by the Indian Central Cotton Committee .. 33
Transfer from the Deposit Account of Contributions for Cattle Improvements.. 33

PAGES

T—*cont.*

Transfer from the Deposit Account of Grants from the Sugar Excise Fund 35
Transfer from the Deposit Account of Grants from the Central Government for Co-operative Training and Education 35
Transfer from the Deposit Account for the Development of Handloom Indus ry 36
Transfer from the Deposit Account for the Cottage and Small Scale Woollen Industry 36
Transfer from the Deposit Account for the Development of Sericultural Industry 36
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for improving Fishery Industry and developing supply of fish-manure .. 37
Transfer from the Central Road Fund 39
Transfer from the Deposit Account of Grants from the Central Government for Rural Re-construction other than Co-operative Training and Education 43
Transfer from Famine Relief Fund .. 41
Translation and Printing Fees—High Court 27

PAGES

T—*cont.*

Treasure trove 43
Tree-tax 4

U

Unclaimed Deposits 43
Unclaimed and escheated property, sale-proceeds of 26
Unified stamps, share of 8

V

Vaccines—Sale-proceeds 32
Veterinary College 34
Veterinary—Receipts 34–35
Village Officers' Special Tests .. 38
Virudunagar, Dindigul and Palni Electric Supply Schemes 40

W

Waste lands, sale-proceeds of .. 1
Water-supply and Drainage schemes—Refunds of Grants 32
Weights and measures, fees for stamping 43
Wild animals, rewards for the destruction of 43
Wild animals destroyed, sale of skins, etc. 43
Wines and Spirits 3, 5
Wines—Gallonage Fees 5
Workshop—Industrial Engineering .. 36

MUL
092478

A 207

MADRAS : PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.